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UNITED NATIONS

Framework Convention on Climate Change

Distr.
GENERAL

FCCC/SBI/1999/3
6 May 1999

Original: ENGLISH

SUBSIDIARY BODY FOR IMPLEMENTATION
Tenth session
Bonn, 31 May - 11 June 1999
Item 10 (b) and (c) of the provisional agenda

ADMINISTRATIVE AND FINANCIAL MATTERS

Note by the Executive Secretary

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I. INTRODUCTION

1. This note addresses four issues:

(a) Income and expenditure for all UNFCCC trust funds in 1998-1999 (section II);

(b) Status report on personnel (section III);

(c) The carry-over balance (section IV); and

(d) Administrative arrangements between the secretariat and the United Nations (section V).

2. This note is supplemented by an in-session document reporting on the latest status of contributions (FCCC/SBI/1999/INF.5).

3. The Subsidiary Body for Implementation (SBI) may wish to request the secretariat to prepare, for consideration at its eleventh session and for adoption by the Conference of the Parties at its fifth session (COP 5), an omnibus decision that consolidates all conclusions on administrative and financial matters other than the programme budget.

II. INCOME AND EXPENDITURE REPORT FOR 1998-1999

A. Trust Fund for the Core Budget of UNFCCC

1. The budget

4. The 1998-1999 biennium budget, as approved by the Conference of the Parties at its third session and adjusted slightly by the SBI at its eighth session,[1] is summarized in table 1 below.

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[1] See decision 15/CP.3 (FCCC/CP/1997/7/Add.1) and FCCC/SBI/1998/6, paragraph 72. The net result of the adjustment of the budget by the SBI at its eighth session, following the incorporation of the post-Kyoto contingency approved at COP 3, was to reduce the 1998 budget by $81,900 and to increase the 1999 budget by $82,000.

Table 1. UNFCCC core budget 1998-1999
*(United States dollars)**

	1998	1999	TOTAL
Programmatic expenditures	8 453 000	10 208 800	18 661 800
Overhead charge paid to United Nations	1 098 900	1 327 100	2 426 000
Increase in working capital reserve	93 400	164 700	258 100
TOTAL APPROVED BUDGET	**9 645 300**	**11 700 700**	**21 346 000**
Less contribution from the host Government	(887 600)**	(887 600)**	(1 775 200)
NET TOTAL BUDGET (to which the indicative scale of contributions is applied)	**8 757 700**	**10 813 100**	**19 570 800**

* Figures rounded off to the nearest $100.
** US$ 887,600 was calculated at the rate of US$ 1 = DM 1.69, prevailing at the time of the budget preparation, but actual receipts were only $837,989 in 1998 and $874,503 in 1999 as indicated in paragraphs 5 (b) and 7 (b) respectively.

2. Income

5. The following income was received by 31 December 1998:

(a) $6,112,021 in 1998 contributions from Parties. Taken together with the $45,221 of 1998 contributions received in 1997, this amounts to $6,157,242 or only 70.3 per cent of the 1998 "net total budget" from table 1;

(b) 1,500,000 deutsche mark ($837,989 at US$ 1 = DM 1.79, as at January 1998) received from the host Government promptly at the start of 1998. Taken together with the contributions indicated in subparagraph (a) above, total income amounted to $6,995,231, which constitutes 72.5 per cent of the 1998 "total approved budget" from table 1;

(c) $685,468 in 1996-1997 contributions from Parties which are not useable except as discussed in the context of carry-over issues, as considered in section IV below;

(d) $676,488 in 1999 contributions from Parties. These arose largely from payments for the conference services contingency, which proved unnecessary, and retroactive adjustments arising from the change in the indicative scale approved by COP 4 (decision 17/CP.4).[2]

6. By 31 March 1999, an additional $1,805,543 in 1998 contributions had been received. Thus, $7,962,788 or 91 per cent of indicative contributions had been received. Together with the contribution from Germany, a total income of $8,800,774, amounting to 91.2 per cent of the 1998 "total approved budget" was received. Contributions for 1998 have been paid in full, or in part, by 81 Parties.

7. The situation at 31 March 1999 as regards contributions for 1999 is as follows:

(a) $1,927,663 in 1999 contributions from Parties have been received. Taken together with the 1999 contributions received in 1998, reported in subparagraph 5 (d) above, this amounts, at the end of the first quarter, to $2,604,151 or 24 per cent of the 1999 "net total budget" from table 1.

(b) 1,500,000 deutsche mark ($874,503 at the rate of 1 US$ = DM 1.7152, as at February 1999) received from the host Government promptly at the start of 1999. Taken together with the contributions indicated in subparagraph (a) above, total income at the end of the first quarter amounts to $3,478,654, which constitutes 29.7 per cent of the 1999 "total approved budget" in table 1.

8. The cash flow problems arising from the late payment of contributions identified in the previous biennium continue, and may have, in fact, become even worse. This has significant implications for the operations of the secretariat and for the Convention process, which are addressed further in section IV below on the carry-over issue.

3. Expenditures

9. Expenditures for 1998 are shown by programme in table 2 and by object of expenditure in table 3. The expenditure figures are those recorded by the United Nations Office at Geneva in the accounts and are subject to a final review and reconciliation, which is currently under way. Final figures will differ slightly from those presented here.

10. The 90 per cent rate of expenditure for the secretariat as a whole is higher than the 85 per cent rate predicted in the note by the Executive Secretary to COP 4 on financial performance (FCCC/CP/1998/8, para. 14). The difference is explained by two expenditures:

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[2] See document FCCC/CP/1998/16/Add.1.

- The $387,690 advanced to the Resources, Planning and Coordination (RPC) Programme for administrative costs, which is to be repaid from recently received programme support (overhead) funds;

- An amount of $120,000 for costs related to COP 4, charged to the Conference and Information Support (CIS) Programme, that is to be reimbursed by the Government of Argentina as host of COP 4 and payment of which is expected shortly.

These two factors also explain the over-expenditure in the RPC and CIS programmes.

11. Expenditures in 1999 are expected to be in the range of 90 per cent of the budgeted amounts.

Table 2. 1998 expenditures by programme
(United States dollars)

Programme	Budgeted	Actual expenditure	%
Executive Direction and Management	621 300	521 484	84
Science and Technology	2 338 800	1 463 661	63
Implementation	2 392 800	2 194 416	92
Conference and Information Support	1 499 500	1 516 929	101
Resources, Planning and Coordination	1 600 600	1 893 671	118
Total	**8 453 000**	**7 590 161**	**90**

Table 3. 1998 expenditures by object of expenditure
(United States dollars)

Object of expenditure	Budgeted	Actual expenditure	%
Staff costs	6 088 300	4 957 130	81
Consultants	532 000	686 798	129
Travel of participants	262 500	179 658	68
Travel of staff	257 500	416 038	162
General operating expenses	962 700	951 228	99
Grants and contributions	350 000	399 310	114
Total	**8 453 000**	**7 590 162**	**90**
Administrative support	1 098 890	986 721	90
Grand total	**9 551 890**	**8 576 883**	**90**

12. Expenditures related to staff costs were lower than the average due to the number of vacancies in the secretariat, which was reduced considerably in the second half of 1998 (see section III below). Consultants were used to fill some of the gap, resulting in expenditures above those budgeted for this object of expenditure. Expenditures on travel of participants were lower than budgeted because fewer workshops than anticipated were organized in 1998 and other sources of funds were used for this purpose. The over-expenditure on travel of staff is explained by two factors. First, it includes $99,129 for preparatory missions for COP 4 that will be reimbursed by the Government of Argentina. Second, there was a much higher requirement for travel relating to the Kyoto Protocol mechanisms which was not provided for in the approved budget. Nevertheless, a review of the travel expenditures is being conducted, the results of which will be reported to the SBI and steps are being taken to ensure that expenditures on travel for the biennium do not exceed budgeted levels. The slight over-expenditure on contributions arises from the fact that, in addition to the budgeted $350,000 contribution to the Intergovernmental Panel on Climate Change, contributions were the most appropriate administrative device to finance cooperation with a number of organizations for services during COP 4 and workshops.

B. Trust Fund for Participation in the UNFCCC Process

13. Table 4 provides detailed information on income and expenditures under the Trust Fund for Participation in the UNFCCC Process. Further information on contributions will be contained in document FCCC/SBI/1999/INF.5.

14. It is hoped that at least one delegate from each eligible Party will be provided with financial support to attend COP 5. If sufficient funds are available, a second participant will be financed from each of the least developed countries and small island developing States. As shown in table 4, however, additional contributions to the trust fund will be required if even the minimum of one participant per Party is to be financed. Funds currently available are only sufficient to finance participation by approximately 30 delegates. To ensure the traditional level of participation funding for COP 5, additional contributions amounting to $600,000 are required.

15. Those Parties which are not least developed countries or small island developing States and which would normally be eligible for financial support to participate in the meetings of the Conference of the Parties and its subsidiary bodies, but which have not yet paid their contributions for 1996 through 1998, will not be considered for funding from the Trust Fund for Participation.

Table 4. Status of the Trust Fund for Participation as at 31 March 1999
(United States dollars)

Income	
Carry forward 1996/1997	1 170 117
Contributions received in 1998	1 014 685
Contributions received in 1999	147 243
Interest	19 244
Cash reserve (10 per cent of 1998 expenditure)	(135 858)
Total income	**2 215 431**
Actual expenditures in 1998	
Eighth sessions of subsidiary bodies, Bonn (84 participants)	323 763
COP 4 and ninth sessions of subsidiary bodies, Buenos Aires (155 participants)	945 510
Bureau meetings and informal consultations	89 304
Total direct expenditure	1 358 577
Programme support charge paid to United Nations	176 615
Total 1998 expenditures	**1 535 192**
Expenditures/commitments in 1999	
Tenth sessions of subsidiary bodies, Bonn (estimate)	400 000
Bureau meetings, workshops and informal consultations	101 739
Total direct expenditures	501 739
Programme support charge paid to United Nations	65 226
Total 1999 expenditures/commitments	**566 965**
Balance available for COP 5	**113 274**

C. Trust Fund for Supplementary Activities

16. Receipts for this trust fund amounted to $1,456,931 in 1998 and $363,254 in 1999 by 31 March 1999. Together with the balance brought forward from the previous biennium, the total income as at 31 March 1999 amounted to $2,933,827. Information on contributions income to the Trust Fund for Supplementary Activities is contained in document FCCC/SBI/1999/INF.5. About 60 per cent of these resources was earmarked for specific activities by the contributing Parties.

17. The following main activities were funded from the Trust Fund for Supplementary Activities in 1998:

Project	**Actual expenditure** *(United States dollars)*
Maintenance of information and outreach support capacity in the Convention secretariat	429 138
Seconded staff bilaterally funded by Governments	263 574
African regional workshops on capacity building *(Dakar, May and October 1998)*	175 304
Workshops on project-based mechanisms, activities implemented jointly *(Abidjan, September 1998)*	105 716
Workshop on land-use, land-use change and forestry (Article 3.4 of the Kyoto Protocol) *(Rome, September 1998)*	35 747
Informal consultations on mechanisms *(Buenos Aires, November 1998)*	24 398
Strengthening the activities of the non-Annex I subprogramme in the area of financial and technical cooperation	20 317

18. As of 31 March 1999, funding has been set aside from the Trust Fund for Supplementary Activities for the following main activities:

Project	Actual budget *(United States dollars)*
Maintenance of information and outreach support capacity in the Convention secretariat	283 800
Technical workshop on mechanisms *(Bonn, April 1998)*	259 300
Strengthening the activities of the non-Annex I subprogramme in the area of financial and technical cooperation	211 683
Workshop on land-use, land-use change and forestry (Article 3.4 of the Kyoto Protocol) *(Indianapolis, April 1998)*	118 847
Fellowship programme	69 800
Improved management of supplementary funds	32 160

19. To better manage supplementary funds, the Executive Secretary has established a project funding group made up of senior staff members representing each programme. The function of the group is to screen projects for the approval of the Executive Secretary and to monitor the use of supplementary funds.

20. The secretariat is undertaking additional fund-raising activities in order to attract both unearmarked contributions and, in the absence of the former, contributions earmarked for specific purposes based on approved projects. Parties may wish to bear in mind the higher transaction costs associated with earmarked contributions, especially when provided with short notice and tight deadlines. In addition, a proposal for funding capacity building related to the Clean Development Mechanism under the Kyoto Protocol has recently been submitted to the United Nations Fund for International Partnership, in collaboration with other United Nations agencies (see FCCC/SB/1999/4).

D. Trust Fund for the Special Annual Contribution from the Government of Germany (Bonn Fund)

21. As part of its offer to host the secretariat in Bonn, the Government of Germany pledged a special annual contribution of 3.5 million deutsche mark to UNFCCC to offset primarily the costs of organizing meetings and events in Germany. The full amount of DM 3.5 million was received in 1998 and the first instalment, amounting to DM 1.75 million, has been received for 1999. The timely payment of these funds, in accordance with bilateral arrangements between the Government of Germany and the Convention secretariat, has helped to ensure the smooth organization of intergovernmental meetings in Bonn.

22. In 1998, DM 1.77 million, or 51 per cent of the Bonn Fund expenditures, was spent on conference facilities and staff support as well as on the processing of documents, DM 0.67 million, or 19 per cent, for information services and DM 0.59 million, or 17 per cent, for informal meetings and workshops in Bonn or in developing countries. The remaining 13 per cent is charged by the United Nations for administrative support.

23. The pattern is expected to be slightly different in 1999, as the requirements for conference facilities will be higher due to the fact that for the first time, both of the annual sessional periods of Convention bodies will be convened in Bonn.

III. PERSONNEL

24. Table 5 provides information, as at 31 March 1999, on the established posts in the secretariat by level and source of funds. It also reports the numbers of posts filled. The occupancy rate stands at 80 per cent for core budget posts. The processing of appointments of four new staff has been finalized, and by 31 May 1999, the occupancy rate will rise to at least 87 per cent. Recruitment actions are under way to fill the remaining vacant posts, with a few exceptions (including the new D-1 post in the cooperative implementation subprogramme) where posts have been frozen to redeploy funds for temporary hirings.

25. The UNFCCC maintains the United Nations goal of 50/50 gender distribution for the year 2000 and beyond. In the core budget posts shown as filled in table 5, the ratio of men to women in the P grades is 52:48 and at D and above it is 84:16.

Table 5. Comparison of established posts and occupied posts in 1998 by source of funding as at 31 March 1999

	Core		Supplementary		Bonn Fund		Overhead		Total	
Level	Approved	Filled	Approved	Filled	Approved	Filled	Approved	Filled	Approved	Filled
ASG	1	1							1	1
D-2	2	2							2	2
D-1	5	4							5	4
P-5	6	6	1	1			1	1	8	8
P-4	9	7			1	1	1	1	11	9
P-3	12	8	1		2				15	8
P-2	6	2	3	1	1				10	3
Subtotal	41	30	5	2	4	1	2	2	52	35
GS	22	20.5	2	2	5	5	5	5	34	32.5
Total	**63**	**50.5**	**7**	**4**	**9**	**6**	**7**	**7**	**86**	**67.5**

IV. CARRY-OVER BALANCE

A. Introduction

26. At its fourth session, the Conference of the Parties (COP) dealt with the financial performance for the biennium 1998-1999. In this context, it noted with concern the significant carry-over from one biennium to the next, arising, *inter alia,* from late payment of contributions. The COP requested the Executive Secretary to present options on how to deal with the issue for consideration and recommendation by the SBI at its tenth session, with a view to taking a decision on this matter, if needed, at a future session of the COP (decision 17/CP.4, part II).

27. This note responds to the above decision by updating the data provided to COP 4 and by outlining apparent future trends in this regard. On this basis, a number of options are submitted to the SBI for its consideration, together with a recommendation by the Executive Secretary.

28. The SBI may wish to formulate a recommendation to the COP for a decision on this matter.

B. Carry-overs: the issue of cash surpluses

29. The accounts for the biennium 1996-1997, the first full financial period of UNFCCC, revealed that there was a significant balance of uncommitted resources in the Trust Fund for the Core Budget at the end of that biennium. This balance was estimated by the Executive Secretary at US$2,744,959 (see FCCC/CP/1998/8, para. 11). Since the close of the biennium, late payment of 1996-1997 contributions has caused this balance to grow by a further $685,468. The total balance is therefore $3,430,427. The actual expenditure in 1996 and 1997 amounted to 78 per cent of the approved budget, compared to the 90 per cent expenditure reported for 1998.

30. The United Nations audited accounts estimated the carry-over at 31 December 1997 as $4,056,685 (FCCC/CP/1998/10, tables 1 and 2). The difference of $1,311,726 over the figure cited in paragraph 29 above represents indicative contributions for 1996-1997 which were unpaid at the end of the biennium and which are considered by the United Nations as receivable and therefore as part of the assets of UNFCCC.[3] This is an "accounting surplus".

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[3] The Trust Fund for the Core Budget is fed by contributions made by Parties on the basis of an indicative scale of contributions (itself based on the scale of assessments of the United Nations), which the Parties have adopted by consensus. Those contributions are provided in respect of a budget, also approved by consensus, and are due by 1 January of each year. While contributions to this trust fund are not therefore assessed contributions, such as those of the United Nations, they display a feature of predictability which allows them to be considered as contributions for which a firm pledge exists. It follows that, if these contributions are unpaid, they are considered, from the accounting point of view as accounts receivable and, in that manner, as part of the resources of the trust fund.

31. The figures provided by the Executive Secretary accounted only for cash in hand. It has been assumed that it is this "cash surplus" which is the carry-over balance of interest to the Parties.

32. With regard to the current biennium, the Executive Secretary estimated that, by the end of 1998, a further 15 per cent of the core budget would remain unspent and that some 15 per cent of the contributions for 1998 would again remain unpaid (see FCCC/CP/1998/8). Expenditures in 1998 have, however, run at a level higher than predicted (see paragraph 10 and tables 2 and 3 above). Thus, provisional and yet unaudited figures indicate that about only 10 per cent of the approved budget for 1998 has not been obligated, as compared to the earlier estimate.

33. As regards possible future trends in expenditures, it is likely that in 1999 and 2000 actual expenditures will be much closer to the authorized budget level. The principal item of expenditure in UNFCCC - as in most secretariats of international organizations - is staff costs (72 per cent of the total approved budget for 1998). The trend in respect of staff costs is significant. As at 1 August 1998, 71 per cent of established posts were filled. However, actual staff costs as of 31 December 1998 are provisionally estimated at about 79 per cent of the amount budgeted for this purpose due to other components of staff costs, especially general temporary assistance used to bridge the "staffing gap". As of 31 March 1999, recruitment had brought the percentage of filled posts up to 85 per cent, with recruitment well in hand for other posts representing a further 7 per cent of the authorized establishment for the core budget. As expenses under other objects of expenditure are expected to remain at, or even in some cases exceed, initially approved budget levels, actual expenditure is poised to approach the level of the approved budget.

34. The situation regarding contributions is more complex. As at 31 December 1997, only 90 per cent of contributions for 1996-1997 had been received, many of which were received late in the financial period. As at 31 December 1998, contributions received for 1998 amounted to only 70.3 per cent of the total amount due, or 72.5 per cent of total approved expenditures; thus, at that date, expenditures had outrun contributions by about 18 per cent. Looking to the future, there seems to be no basis to predict that contributions received during a biennium will rise above a maximum level of 90 per cent.

35. In these circumstances, it is possible to conclude that the problem of expenditure shortfall evident in 1996 and 1997 has been considerably ameliorated and that expenditure patterns are healthy. However, the same cannot be said for contributions. The situation in 1998 was worse than in 1996-1997. In fact, by the end of 1998, all contributions received in that year had been allotted and the resources of the working capital reserve were depleted. The only recourse, aside from laying off all staff funded from the core budget, was to borrow funds from the 1996-1997 carry-over balance on the understanding that significant outstanding contributions would be paid shortly. Thus, the existence of the carry-over balance averted a financial crisis in the Convention process.

36. The implication of this situation is that financial stability in the Convention process cannot be assured without greater predictability and reliability in the payment of contributions or a sizeable reserve. This reserve could take the form of an increased working capital reserve or a combination of the current working capital reserve and a revolving fund derived from the carry-over balance.

C. Possible options for action

37. Two provisions of the financial procedures are relevant in this regard (see FCCC/CP/1995/7/Add.1, decision 15/CP.1, annex I). Paragraph 7 (d) provides that the resources of the Conference include, *inter alia*, "the uncommitted balance of appropriations from previous financial periods". Under paragraph 5, approval of the budget constitutes authority to the head of the secretariat to incur obligations and make payments "provided always that, unless specifically authorized by the Conference of the Parties, commitments are covered by related income". Related income is understood to include actual cash resources, including those arising from previous financial periods.

38. In the light of the above, it appears that four options exist in respect of the carry-over of resources from the biennium 1996-1997, and the further carry-over arising from the biennium 1998-1999. All options relate to the cash surplus rather than the "accounting surplus" discussed above. The options are not mutually exclusive.

Option 1: Repayment to the Parties

39. The carry-over balance could be credited, in whole or in part, against a future biennial budget. This would mean reducing the total figure by the relevant amount before applying the indicative scale of contributions. There are a number of variables that could be examined in this context - for example, which biennial period or periods to choose and whether to reward all Parties or only those which had paid their contributions in full up to a specified point in time.

40. In this context, the standard United Nations practice needs to be considered. Under United Nations Financial Regulations 4.3 and 4.4, once all obligations entered into during a financial period are liquidated, the balance of the appropriations shall be surrendered. Under Financial Regulation 5.2, adjustments to the assessments of Member States are made, *inter alia*, in respect of any balance of appropriations thus surrendered. Unpaid assessed contributions to the United Nations are considered as receivables, and thus as an asset, against which expenditures can be incurred. This is not the case for UNFCCC. Furthermore, the United Nations can, if necessary, use a number of special accounts on a temporary basis; this possibility does not exist in the case of UNFCCC.

41. The net effect of this option would be to provide an incentive for late payment of contributions. In the most extreme case, payment of contributions after the close of a biennium would actually result in a future credit. In the light of the continuing problem with the late

payment of contributions, this option would jeopardize the financial stability of the secretariat and the Convention process.

Option 2: Redeployment of funds

42. The carry-over balance could be transferred, in whole or in part, to the UNFCCC Trust Fund for Participation and/or the Trust Fund for Supplementary Activities. This would result in a cash benefit to the Convention process and relieve pressure for voluntary contributions to the trust funds. Transferring the full amount would, however, place the secretariat in financial jeopardy arising from the problem of late payment of contributions.

Option 3: Maintenance of a cash surplus

43. All or part of the carry-over balance could be retained as a supplement to the working capital reserve and provide the Convention process with financial security by allowing for financial planning and expenditure, up to budgeted limits. The Executive Secretary could be authorized to enter into commitments up to the level of the approved budget, drawing on available cash resources, including such cash surplus as may have been accumulated in previous financial periods. This would provide the secretariat and the Convention process with the financial stability necessary for efficient and effective operations without requiring any additional cash contributions from Parties. It might be possible to determine an appropriate level of cash surplus and then redeploy or refund the balance of funds in accordance with the options outlined above. A variation on this option would see the carry-over balance, or a large part thereof, incorporated directly into a redefined working capital reserve.

Option 4: Further analysis

44. Parties may wish to defer a decision on this question until further experience of contributions and expenditures has been accumulated. Data from two full biennia would be available in time for a decision by the COP at its sixth session (COP 6).

D. Recommendation

45. At this time the Executive Secretary would recommend a combination of the third and fourth options. To allow for the accumulation of more experience and data, a decision would be deferred until COP 6. In the interim, the Executive Secretary would be authorized to enter into commitments up to the level of the approved budget, drawing on available cash resources, including such cash surplus as may have been accumulated in previous financial periods.

V. ADMINISTRATIVE ARRANGEMENTS

46. The COP, by its decision 17/CP.4, took note of the developments reported by the Executive Secretary in his discussions with the United Nations regarding administrative

arrangements for the Convention, endorsed the efforts to achieve a more rational and efficient approach to the administrative arrangements between the secretariat and the United Nations, and requested the Executive Secretary to report to the SBI at its tenth session on progress made in implementing the new administrative arrangements.

47. A phased plan for the transfer of responsibility for all administrative work to the secretariat is being developed and will be signed by the Executive Secretary and the Director of Administration, United Nations Office at Geneva. It provides for the transfer of all administrative responsibilities by the end of 1999 with the exception of the following:

- Receipt and investment of paid contributions on behalf of UNFCCC;
- Internal and external audit services;
- Classification of posts;
- Issuance and renewals of United Nations laissez-passer and travel certificates;
- Matters related to administrative bodies established by the Secretary-General (for example, on disciplinary matters, appeals, claims for disability).

48. While the plan is being finalized, UNFCCC has continued preparatory work to assume the new functions. In particular, careful consideration is being given to the type of management information system that is most suited to the needs of the secretariat. In addition, staff have been borrowed from United Nations Headquarters to assist in the development of procedures, particularly in the area of personnel management and recruitment.

49. The Executive Secretary is continuing his discussions with United Nations Headquarters on the distribution of the proceeds from the 13 per cent programme support charge paid to the United Nations on all Convention expenditures. The secretariat expects the portion of these funds that it receives to be increased in the light of the new administrative arrangements. It is now possible to repay to the core budget the loans made to cover administrative expenses as authorized by the SBI at its eighth session (see FCCC/SBI/1998/6, para. 72).

50. Further information on developments regarding the administrative arrangements will be conveyed orally by the Executive Secretary. The SBI may wish to take note of this information and provide guidance as necessary.

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UNITED NATIONS

Framework Convention on Climate Change

Distr.
GENERAL

FCCC/SBI/1999/4
17 May 1999

Original: ENGLISH

SUBSIDIARY BODY FOR IMPLEMENTATION
Tenth session
Bonn, 31 May - 11 June 1999
Item 10 (a) of the provisional agenda

ADMINISTRATIVE AND FINANCIAL MATTERS

PROGRAMME BUDGET FOR THE BIENNIUM 2000-2001

Proposed programme budget of the Convention

Note by the Executive Secretary

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Annex

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I. INTRODUCTION

A. Mandate

1. The core administrative costs of the Conference of the Parties (COP), the subsidiary bodies and the secretariat are met through a biennial programme budget to which contributions are made each year by Parties on the basis of an indicative scale. The budget is to be adopted by consensus by the Conference of the Parties prior to the commencement of the financial period it covers, based on a proposal dispatched by the Executive Secretary at least 90 days prior to the opening of the COP session at which the budget will be adopted. (See the financial procedures, decision 15/CP.1, annex I, paras. 3 and 4.)[1]

2. The COP at its fourth session (COP 4) requested the Subsidiary Body for Implementation (SBI) at its tenth session (SBI 10) to recommend a programme budget for the biennium 2000-2001 for adoption by the COP at its fifth session (COP 5). To this end, COP 4 requested the Executive Secretary to submit a programme budget proposal to SBI 10. It specified that this proposal should include a contingency for conference services, should the General Assembly at its fifty-fourth session decide not to include the needs of the secretariat in its regular budget for the biennium 2000-2001. (See decision 17/CP.4, paras. 17 and 18.)[2] This note responds to that request.

B. Scope of the note

3. The programme budget proposed by the Executive Secretary for the biennium 2000-2001 is contained in this document. This budget is based on the proposed work programme contained in document FCCC/SBI/1999/4/Add.1.

4. Information on the anticipated resource requirements for the Trust Fund for Participation in the UNFCCC Process is presented as an annex to the present document.

C. Possible action by the SBI

5. As noted in paragraph 2 above, the SBI has been requested by COP 4 to recommend to COP 5 a programme budget for the forthcoming biennium. To facilitate the review and consideration of the proposal made by the Executive Secretary, the Chairman of the SBI may wish to convene informal consultations at the start of SBI 10. He may also wish to invite the Chairman of the Subsidiary Body for Scientific and Technological Advice (SBSTA) to

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[1] For decisions adopted by the Conference of the Parties at its first session, see document FCCC/CP/1995/7/Add.1.

[2] For decisions adopted by the Conference of the Parties at its fourth session, see document FCCC/CP/1998/16/Add.1.

encourage delegations to involve their experts from the SBSTA in the review of those aspects of the programme budget relevant to the SBSTA and to the issues being considered jointly by the two subsidiary bodies.

6. As a result of its deliberations, the SBI may wish to:

(a) Recommend to COP 5 a budget decision with the following elements:

(i) A total programme budget of $31,981,400 for the biennium 2000-2001, for the purposes listed in table 2 below (not including contingency items);

(ii) A secretariat-wide staffing table broken down by level, as included in the present document in table 3;

(iii) A provision enabling the Executive Secretary to transfer resources among programmes within limits, repeating the provision contained in decision 17/CP.1, paragraph 5, and decision 15/CP.3,[3] paragraph 5 (both of which are in accordance with paragraph 6 of the financial procedures); and

(iv) A working capital reserve level of 8.3 per cent.[4]

(b) Recommend to COP 5 that approved levels of resources be included in the programme budget on a contingency basis for the following activities:

(i) Conference servicing of meetings of the Convention bodies, should the General Assembly at its fifty-fourth session not provide for this in the regular budget of the United Nations for the biennium 2000-2001; and

(ii) Consideration of communications submitted by Parties not included in Annex I to the Convention (non-Annex I Parties).

(c) Recommend to COP 5 that it take note of the funding estimate for the Trust Fund for Participation in the UNFCCC Process; and

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[3] For decisions adopted by the Conference of the Parties at its third session, see document FCCC/CP/1997/7/Add.1.

[4] This issue may be related to the discussion of the carry-over balance from the 1996-1997 biennium. See document FCCC/SBI/1999/3.

(d) Authorize the Executive Secretary to notify the Parties by 1 October 1999 of their indicative contributions due to the core budget by 1 January 2000 on the basis of the budget it recommends to COP 5.

7. It would be very advantageous for the Parties to agree on the programme budget at SBI 10, and not wait until COP 5. Knowing the level of the next budget well in advance would facilitate work programming and contribution planning, on behalf of both the Parties and the secretariat. It would also enable the Executive Secretary to notify Parties in a timely manner of contributions due for the coming year, and would help to avoid cash flow problems. Finally, early agreement on the programme budget would allow COP 5 to focus its efforts on other substantive matters.

II. OVERVIEW OF THE PROPOSED WORK PROGRAMME

8. The proposed programme budget for the biennium 2000-2001 reflects both the increasing intergovernmental activity resulting from the decisions of the third and fourth sessions of the COP and a prudent investment in the capacities of the secretariat to respond in an orderly and cost-effective manner to the technical and institutional needs of the Parties in the medium term. The COP at its third session (COP 3) produced results that were not foreseen in the programme budget that had been recommended for adoption at that session, such as the extensive preparatory work on the Kyoto Protocol mechanisms. The new programme activities have had to be accommodated in the approved programme budget for the current biennium, through the use of contingency funds and the redeployment of existing resources. The Buenos Aires Plan of Action (decision 1/CP.4) emphasizes the need for technical work on ways of ensuring the credibility both of commitments (under the Convention and eventually under the Protocol) and of mechanisms to aid their fulfilment. It creates a strong demand for technical inputs from government experts and from the secretariat, within a compressed time-frame that aims at the completion of many tasks by the COP at its sixth session (COP 6). At the same time, there is a continuing need for the secretariat to support an intergovernmental negotiating process, up to and beyond COP 6.

9. In this proposed programme budget, elements of preparatory work for the entry into force of the Kyoto Protocol are planned on the basis of mandates given by COP 4. Although the ultimate value of this work is contingent upon such entry into force, much of it (for example, work on inventory methodologies, review processes and adverse effects) is also supportive of the implementation of the Convention.[5]

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[5] The rationale for the inclusion in the programme budget of work related to the Protocol is similar to that for the work undertaken by the interim secretariat of the Convention in the period 1992-1995, between the adoption of the Convention and the first session of the Conference of the Parties, which approved the first programme budget of the permanent secretariat.

10. The proposed programme budget contains a number of new features which seek to capture the consequences for the secretariat work programme of the decisions of COP 3 and COP 4:

(a) A cross-cutting emphasis on capacity-building for developing countries and economies in transition to contribute to the implementation of the Convention and eventually of the Protocol. This is reflected in several sections of the proposed work programme, in particular those on support for national communications of developing countries (including greenhouse gas (GHG) inventories), the development and transfer of technologies and know-how, and preparatory work on the mechanisms of the Kyoto Protocol;

(b) A strong focus on ensuring the highest possible quality of inventory data and effective technical review processes, as foundations for the credible implementation of commitments related to emissions. This is accompanied by strengthened efforts on methodological issues, including land-use change and forestry and hydrofluorocarbons and perfluorocarbons (HFCs and PFCs), as well as on inventory guidelines and analysis of policy options. This work will be integrated in the Science and Technology (S&T) and Implementation (IMP) programmes and lines of responsibility will be streamlined in consequence;

(c) Redeployment of capacity in the IMP programme to support the work of the Parties on compliance and on the analysis of adverse effects of climate change and of response measures;

(d) An organizational arrangement for work on emerging issues (EI), pending the eventual integration of such activities in the programme structure. In the coming biennium, this arrangement will provide for mandated preparatory work on the mechanisms envisaged in Articles 6, 12 and 17 of the Protocol, in pursuit of decision 7/CP.4;

(e) An organized effort, led by the Information and Outreach (IO) programme, to reach out to partner organizations, aiming in particular at mobilizing coherent technical inputs from United Nations bodies, in response to needs expressed by the Parties, e.g. for the implementation of decision 7/CP.4. This work also aims to build cooperative linkages with other convention secretariats and consolidate secretariat relations with non-governmental organizations; and

(f) A central focus of responsibility for ensuring coherence in the contribution of the secretariat to the technical underpinning of the preparatory work on the Protocol in the framework of decision 8/CP.4 (see para. 12 (d) below).

11. Moreover, in response to the interest of the Parties in the Third Assessment Report of the Intergovernmental Panel on Climate Change (IPCC), additional resources are sought in the S&T programme to strengthen the relationship with the IPCC.

12. The proposed programme budget also seeks to enhance the capacities of the secretariat to respond efficiently and effectively to demands placed upon it by the Parties. The main elements of this investment in "internal capacity-building" include:

(a) An integrated framework for managing information in the secretariat, aiming at consistency of data, reduced duplication and improved information dissemination, with the IO programme providing strategic guidance, management services and technical advice. The thrust will support work on data quality and data analysis (see para. 10 (b) above) and enhance access by Parties to information needed for capacity-building;

(b) The integration in one programme, Resources, Planning and Conferences (RPC), of all services related to the planning and organization of intergovernmental meetings, with a view to increasing cost-effectiveness;

(c) A substantial provision for training and staff development, to ensure that the technical capacities of the secretariat are up to date and that staff are motivated to maintain their commitment to high quality output; and

(d) The designation of a programme Coordinator as Deputy Executive Secretary to advise and assist the Executive Secretary in programme management, representation, strategic planning and institutional development and to undertake ad hoc tasks in this context. In the coming biennium, these ad hoc tasks will include the coordination of secretariat inputs to the implementation of decision 8/CP.4.

13. The strengthening of the capacities of the secretariat is also sought through improvements in administrative policies, procedures and systems. Considerable effort is being put into the development and application of a personnel policy, a performance appraisal system and the installation of a new computerized management information system. An experiment in simplifying travel procedures, consistent with United Nations regulations and rules, will be attempted during the biennium. Particular attention is being given to responses to recommendations by external and internal auditors. The direct costs of these activities are chargeable to overheads and not to the programme budget. However, their results are intended to strengthen the performance of the secretariat as a whole.

14. A number of assumptions relating to the work of the Convention bodies in the biennium have had to be made in preparing this proposal, namely:

(a) That the calendar of meetings of Convention bodies will continue to provide for two sessional periods, each lasting two weeks and one of which would incorporate a session of the COP, in each of 2000 and 2001;

(b) That COP 6 will be hosted by a Party away from Bonn and will reach agreement on the various tasks assigned to it by the Buenos Aires Plan of Action;

(c) That the level of secretariat activity generated in 2001 by COP 6 decisions will be comparable to that required in 2000, though considerable redeployment of resources might be needed in order to deal with new tasks;

(d) That the seventh session of the COP will be held in Bonn in 2001; and

(e) That the first session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (COP/MOP 1) will not be convened in the biennium 2000-2001.

15. In addition, the proposal provides for two contingencies (the first of which reiterates a provision in the proposed programme budget for 1998-1999):

(a) That the General Assembly of the United Nations at its fifty-fourth session may decide to cease funding the conference services required by the Convention bodies (or that COP 5 may decide to include the costs of these services in the Convention budget); and

(b) That a process for the consideration of initial national communications by non-Annex I Parties may start up in 2001.

III. METHODOLOGY USED IN PREPARING THE BUDGET

A. Staff costs

16. The figures used in calculating staff costs in the programme budget proposed for the biennium 2000-2001 are based on the standard figures for the biennium, as provided by the United Nations, taking Bonn as the duty station. The figures include both salaries and common staff costs (benefits and entitlements estimated at 33.7 per cent of net salary plus post adjustment for Professional staff members, and 25 per cent of net salary for General Service staff members). The assumed exchange rate is US$ 1 = DM 1.76. These figures are listed in table 1. They are less than the corresponding amounts used in the 1998-1999 budget, due to a significant decline in the post adjustment for Bonn, resulting from changes in exchange rates, as well as a slight overestimation in the projected base salary rates.

Table 1. Standard figures used in calculating staff costs
(United States dollars)

Level	2000	2001
Assistant Secretary-General (ASG)	168,900	168,900
D-2	150,600	150,600
D-1	142,500	142,500
P-5	131,200	131,200
P-4	115,500	115,500
P-3	96,100	96,100
P-2	77,800	77,800
General Service	54,300	55,100

B. Other costs and explanations

17. Based on the approach taken to preparing the previous programme budget, the following methods have been used in preparing the budget proposed for the coming biennium:

(a) Programme support costs (such as furniture and equipment, supplies, and communications) have been grouped under the financial management and administration subprogramme (see section IV.B.6. below) of the RPC programme, rather than being distributed by programme. Resources related to information technology (hard- and software) have been assigned to the IO programme's information support subprogramme;

(b) Temporary assistance and overtime costs have been assigned at the programme level, and are allocated to the management and coordination subprogramme of each programme;

(c) The programme support (overhead) charge payable to the United Nations has been calculated at a rate of 13 per cent;[6] and

(d) In accordance with the financial procedures of the Convention (see decision 15/CP.1, annex I, para. 14), the level of the working capital reserve has been calculated

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[6] This charge is intended to cover the costs of the administrative services the United Nations provides to the Convention. The United Nations Department of Management returns a portion of these payments to the Convention secretariat to help cover the costs of the secretariat's own financial management and administration subprogramme. See document FCCC/SBI/1999/3 for a progress report on changes in these administrative arrangements.

at a rate of 8.3 per cent.[7]

18. In addition to the assumptions relating to the Convention bodies spelled out in paragraph 14 above, two additional budgetary assumptions have been followed in preparing the proposed programme budget:

(a) The portion of the overheard charge returned to the secretariat will be sufficient to cover all costs related to administrative staff; and

(b) The 'Bonn Fund'[8] will be sufficient to cover a portion of the staff costs of the conference support subprogramme.

IV. PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 2000-2001

A. Overview

19. The programme budget proposed for the biennium 2000-2001 is summarized in table 2. The proposed staffing table is included in table 3, while the accompanying figure presents a snapshot of the proposed structure and staffing levels. Additional information on the requirements of each programme can be found in the following section, while more detailed descriptions of the activities to be undertaken by each subprogramme may be found in the addendum to this document (FCCC/SBI/1999/4/Add.1).

20. While reviewing this document, Parties are requested to bear in mind that the programme budget as proposed constitutes resources required to implement the programme of work contained in document FCCC/SBI/1999/4/Add.1. Consequently, any change in the proposed budget will need to be accompanied by adjustments in the programme of work.

21. The proposed level of expenditure in 2000 is 36.7 per cent higher than the comparable figure for the 1999 approved budget (see subtotal (I) in table 2). Similarly, the proposed level of expenditure in 2001 is 37.6 per cent higher than the 1999 approved level. This reflects a total increase of 49.8 per cent in level of expenditure between the biennium 1998-1999 and the biennium 2000-2001.

22. As at the end of 2001, there would be an increase of 22 posts in the Professional category and 15 posts in the General Service category over the levels approved by the COP for the

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[7] Additional information is contained in document FCCC/SBI/1999/3.

[8] An annual contribution of the Government of Germany of DM 3.5 million. It is intended largely to support the organization of events in Germany.

biennium 1998-1999.[9] This constitutes an increase in the number of posts of 55.5 per cent in 2000 and 58.7 per cent in 2001 over 1999 levels. The bulk of these new posts have been created in response to the requests by Parties for additional work in new areas, and reflect the immediate demands associated with implementation of the Buenos Aires Plan of Action. The increases include approximately 10 posts related to work on the Protocol mechanisms, under the heading of emerging issues, seven posts to support work related to strengthening data management including inventory data and technical review processes, one new post associated with compliance and analysis of adverse effects, and four posts to further outreach and external relations activities. Further details are contained later in this section.

Table 2. Proposed programme budget for the biennium 2000-2001
(thousands of United States dollars)

Expenditure	2000	2001
I. Programmes		
Executive Direction and Management	780.9	785.2
Emerging Issues	2 014.8	1 983.2
Science and Technology	2 632.3	2 635.8
Implementation	3 083.4	3 258.6
Information and Outreach	2 295.2	2 269.3
Resources, Planning and Conferences	3 145.5	3 111.7
Subtotal (I)	**13 952.1**	**14 043.8**
II. Programme support charge (overhead)[a]	1 813.8	1 825.7
III. Working capital reserve[b]	337.4	8.6
TOTAL BUDGET (lines I+II+III)	**16 103.3**	**15 878.1**
Income		
Contribution from the host Government	810.8	810.8[c]
TOTAL INCOME	**810.8**	**810.8**
INDICATIVE CONTRIBUTIONS	**15 292.5**	**15 067.3**

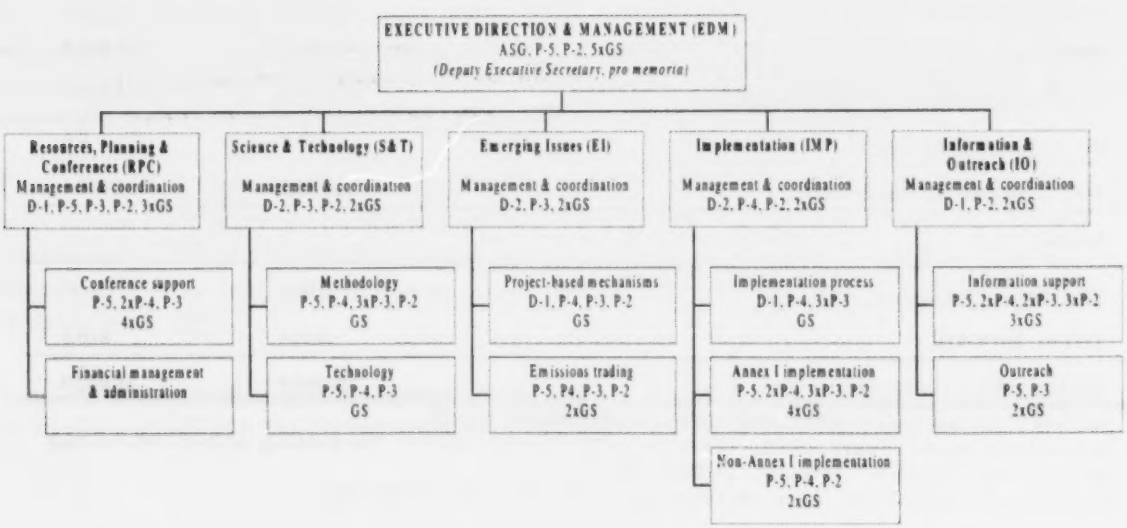
[a] Standard 13 per cent applied by the United Nations for administrative support.
[b] In accordance with the financial procedures (decision 15/CP.1, annex I, para. 14). This will bring the level of the working capital reserve to $1,308,600 in 2000 and $1,310,000 in 2001.
[c] Based on the prevailing United Nations rate of exchange in May 1999 (US$ 1 = DM 1.85).

[9] Excluding posts proposed in the contingencies.

Table 3. Secretariat-wide staffing requirements from the core budget

		1999	2000	2001
A.	**Professional category and above**			
	Executive Secretary	*1*	1	
	D-2	*2*	3	
	D-1	*5*	4	
	P-5	*6*	10	10
	P-4	*9*	13	13
	P-3	*12*	18	19
	P-2	*6*	13	13
	Total Professional category and above	*41*	**62**	**63**
B.	**Total General Service category**	*22*	**36**	**37**
	TOTAL (A+B)	*63*	**98**	**100**

Figure. Proposed programme structure and core staffing for the biennium 2000-2001[10]



[10] Core posts as at the end of the biennium; some posts are to be phased in on 1 January 2001. Does not include posts included in contingencies.

B. Information by programme

23. The programme budget for the biennium 2000-2001 consists of six programmes of work:

- Executive Direction and Management (EDM);
- Emerging Issues (EI);
- Science and Technology (S&T);
- Implementation (IMP);
- Information and Outreach (IO); and
- Resources, Planning and Conferences (RPC).

24. This section of the document contains tables detailing the staffing and resource requirements from the core budget for each of these programmes, together with a summary description of each programme's main responsibilities and task areas. An explanation of major changes from the budget for the biennium 1998-1999, with an emphasis on reasons for any increases, is also provided. Each programme, other than the EDM programme, comprises at least three individual subprogrammes. This includes in each case a management and coordination subprogramme, responsible for overall direction of the programme and for carrying out assorted cross-cutting tasks. Further information on the specific activities and resource requirements of each subprogramme is provided in the addendum to this document (FCCC/SBI/1999/4/Add.1).

1. Executive Direction and Management programme

25. The **EDM programme** supports the Executive Secretary in ensuring the smooth operation of the secretariat, providing policy advice to the Convention bodies, maintaining effective external relations and promoting partnerships with other organizations. To this end, the programme staff organize and support internal management processes, ensure an appropriate information flow throughout the secretariat, coordinate secretariat representation at external meetings, provide substantive briefs to the Executive Secretary and organize the schedule of the Executive Secretary.

26. The programme draws upon inputs from all other programmes, notably those for IO and RPC.

27. In the coming biennium, the programme will make additional efforts in two areas. The first is fund-raising, where - with the support of the IO and RPC programmes - the Executive Secretary will actively seek contributions to the trust funds of the secretariat and provide policy

guidance on secretariat projects for using these funds. Funding will be sought from governmental and non-governmental sources. The second area is that of developing and strengthening partnerships with United Nations bodies working on climate change, so as to enhance the coherence of their technical inputs to the Convention process in response to the needs of Parties. In this task, the efforts of the Executive Secretary will be supported by the IO programme.

28. In addition, the immediate staff of the Executive Secretary, which has not grown since the start of work on the Convention process in 1991, needs to be strengthened to cope with a workload that has vastly increased since that time and will be required to provide increased substantive support.

29. The growth in demand upon the EDM programme will be met in the following ways: by designating a programme coordinator as Deputy Executive Secretary to advise and assist the Executive Secretary in management, representation, strategic planning and institutional development; by up-grading the function of Special Assistant from P-4 to P-5; and by adding a P-2 Programme Officer. The Deputy Executive Secretary will also undertake ad hoc tasks, including the coordination of secretariat inputs to the implementation of decision 8/CP.4. An increase in travel funds is also required to accommodate growing representational responsibilities, to be fulfilled by the Executive Secretary and the Deputy Executive Secretary.

30. A subset of staff attached to this programme provides registry, mail and messenger services and supports records management within the secretariat. An increase in this category of staff is justified by the overall increase in the level of activity of the secretariat.

31. Table 4 below lists all of the core staffing requirements of the EDM programme for the coming biennium. Table 5 summarizes its resource requirements from the core budget. The programme whose head is designated as Deputy Executive Secretary will bear the direct costs related to that function.

Table 4. EDM staffing requirements from the core budget[11]

		1999	2000	2001
A.	**Professional category and above**			
	Executive Secretary	*1*	1	
	P-5	-	1	
	P-4	*1*	-	
	P-2	-	1	
	Total Professional category and above	*2*	**3**	
B.	**Total General Service category**	*4*	**5**	
	TOTAL (A+B)	*6*	**8**	

Table 5. EDM resource requirements from the core budget by object of expenditure
(thousands of United States dollars)

	Item of expenditure	*1999*	2000	2001
A.	Staff costs	*588.8*	685.9	690.2
B.	Travel on official business	*54.0*	95.0	95.0
	TOTAL	***642.8***	**780.9**	**785.2**

2. Emerging Issues programme

32. The **EI programme** will be the home for activities in an early stage of development, pending definitive guidance from the Conference of the Parties regarding their integration in the work programme structure. The programme will consist of a **management and coordination subprogramme** and one or more substantive subprogrammes corresponding to the ad hoc activities under way. In the biennium 2000-2001 these ad hoc activities will focus on the implementation of decision 7/CP.4 (work programme on the Kyoto Protocol mechanisms).

33. The work on the implementation of decision 7/CP.4 will be carried out through two subprogrammes, one on project-based mechanisms (dealing with work related to Articles 6 and 12 of the Kyoto Protocol as well as any residual activities under the pilot phase of activities implemented jointly) and one on emissions trading (dealing with Article 17 of the Protocol).

[11] In this and all subsequent tables, the figures for 1999 are the approved budget figures as adopted at COP 3 (see decision 15/CP.3) and revised by the SBI at its eighth session (see document FCCC/SBI/1998/6, para. 72).

These two subprogrammes will incorporate resources that were formerly dedicated to the cooperative implementation subprogramme in the S&T programme; that subprogramme is consequently terminated. To ensure that the above activities may be effectively carried out, the five existing posts will be supplemented by ten additional new posts.

34. Table 6 presents core staffing requirements of the EI programme for the coming biennium. Table 7 summarizes the core resource requirements of the programme.

Table 6. EI staffing requirements from the core budget

	1999[a]	2000	2001
A. Professional category and above			
D-2	-	1	
D-1	*1*	1	
P-5	*1*	1	
P-4	*1*	2	
P-3	*1*	3	
P-2	-	2	
Total Professional category and above	***4***	**10**	**10**
B. General Service category	***1***	**5**	
TOTAL (A+B)	***5***	**15**	**15**

[a] Consists of posts from the former cooperative implementation subprogramme of the S&T programme.

Table 7. EI resource requirements from the core budget by object of expenditure
(thousands of United States dollars)

Item of expenditure	*1999*[a]	2000	2001
A. Staff costs	*638.5*	1 428.8	1 433.2
B. Consultants	*40.0*	260.0	224.0
C. Travel on official business	*23.5*	126.0	126.0
D. Travel of participants	*18.0*[b]	200.0	200.0
TOTAL	***720.0***	**2 014.8**	**1 983.2**

[a] Consists of resources allocated to the former cooperative implementation subprogramme of the S&T programme.
[b] Allocated as resources for expert groups in the biennium 1998-1999.

3. Science and Technology programme

35. The **S&T programme** coordinates the support of the secretariat to the SBSTA, its chairperson and its Bureau, and carries out the work of the secretariat related to methodology, technology (including its transfer and the analysis of related technical issues), and science. It also serves as the principal interface of the secretariat with the IPCC and other intergovernmental processes of a scientific and/or technical nature. Its resource requirements include the contribution by the UNFCCC to the IPCC budget.

36. In the previous biennium, the S&T programme consisted of four programmes. This number has decreased to three for the biennium 2000-2001, given that the new EI programme will subsume the responsibilities and resources of the former cooperative implementation subprogramme. The activities undertaken by the three remaining subprogrammes of the S&T programme will continue to evolve and expand in the coming biennium, in response to the new needs and priorities being identified by the Parties. The changes in activities from the current biennium, and the corresponding changes in required resource levels, broken down by subprogramme, may be summarized as follows:

- The **methodology subprogramme** will increase its capacity to support the Convention bodies in their consideration of Articles 3, 5 and 7 of the Protocol, including issues relating to national systems and land-use change and forestry. It will also take on new work related to the methodological analysis of greenhouse gas inventory data from non-Annex I Parties, adaptation strategies, and special topics such as electricity trades and HFCs and PFCs. Overall, it will spearhead efforts by the secretariat to increase the quality of inventory data and ensure a comprehensive approach to reporting and management of GHG data. These new activities will necessitate the addition of one Programme Officer post to the subprogramme;

- Building on its previous activities relating to information and work on adaptation

technology, the **technology subprogramme** will take the lead on the technology transfer consultation process and any initiatives that may arise from it. It will move to the design and creation of a technology inventory system containing data on projects being undertaken in various sectors. It will also strengthen its ability to assist non-Annex I Parties in better adapting, absorbing and upgrading environmentally-sound technologies. This will be done primarily by catalysing capacity-building workshops and facilitating the production of training materials. Although the addition of these activities will not necessitate any new posts, the subprogramme will require a substantial increase in its resources available for consultants;

- The **management and coordination subprogramme** will take on new responsibilities relating to the integration of science in the Convention process, and will play a stronger role in coordination between the secretariat and international organizations responsible for scientific activities. The subprogramme will also increase its level of interaction with the IPCC, coordinating the involvement of the secretariat in the preparation of the Third Assessment Report. As a result of these new activities, the subprogramme will require one additional Programme Officer post. The UNFCCC grant to the IPCC is proposed to increase.

37. Table 8 presents the core staffing requirements of the S&T programme for the upcoming biennium. Table 9 summarizes the core resource requirements of the programme.

Table 8. S&T staffing requirements from the core budget

		1999[a]	2000	2001
A.	**Professional category and above**			
	D-2	*1*	1	
	D-1	*1*		
	P-5	*1*	2	
	P-4	*2*	2	
	P-3	*4*	5	
	P-2	*1*	2	
	Total Professional category and above	***10***	**12**	**12**
B.	**Total General Service category**	**4**	**4**	**4**
	TOTAL (A+B)	***14***	**16**	**16**

[a] Does not include posts required for the cooperative implementation subprogramme during the biennium 1998-1999 (see table 6).

Table 9. S&T resource requirements from the core budget by object of expenditure

(thousands of United States dollars)

	Item of expenditure	*1999*[a]	2000	2001
A.	Staff costs	*1 646.0*	1 555.8	1 559.3
B.	Consultants	*195.0*	240.0	240.0
C.	Travel on official business	*131.0*	136.5	136.5
D.	Travel of participants	*90.0*[b]	200.0	200.0
E.	Grants and contributions	*400.0*	500.0	500.0
	TOTAL	***2 462.0***	**2 632.3**	**2 635.8**

[a] Does not include resources required by the cooperative implementation subprogramme during the biennium 1998-1999 (see table 7).

[b] Allocated as resources for expert groups in the biennium 1998-1999.

4. Implementation programme

38. The **IMP programme** coordinates the support of the secretariat to the SBI, its chairperson and its Bureau and to the intergovernmental process on compliance. It will also support the Multilateral Consultative Committee (MCC), once established. The programme carries out the work of the secretariat on the compilation and synthesis of information relating to the implementation of the Convention by Parties; guidelines and future processes for the consideration of communications from Parties; the facilitation of support to non-Annex I Parties; Article 4.8 and 4.9 of the Convention; and the financial mechanism. The programme is the principal interface of the secretariat with the Global Environment Facility (GEF) and other financial institutions, and acts as the focal point of the secretariat on adaptation.

39. In response to new priorities and areas of interest identified by the Parties in the past two years, the work of the programme's four subprogrammes will evolve in the biennium 2000-2001. A breakdown of the changes and additions by subprogramme is as follows:

- The **implementation process subprogramme** will transfer its responsibilities for data management to the Annex I subprogramme (see below). This transfer will include one Programme Officer post. The subprogramme will instead turn its attention more to supporting the Convention bodies in their consideration of Article 4.8 and 4.9, to strengthening its capacities in support of new work related to intergovernmental negotiations on compliance, to supporting the new MCC (when established), and to launching new work on environment and trade. These additional areas of responsibility will necessitate one new Programme Officer post as from 2001;

- In response to the increasing importance and volume of GHG inventories from Annex I Parties,[12] the **Annex I implementation subprogramme** will consolidate efforts to collect and process inventory data.[13] As a result, this subprogramme will require five new posts (two Programme Officers and three General Service staff members, one from 2001). In addition, the subprogramme will benefit from one Programme Officer post transferred from the implementation process subprogramme. The subprogramme will also support the S&T programme on consideration of issues related to national systems for the estimation of anthropogenic emissions by source and removal by sinks of greenhouse gases and the consideration by Parties of issues related to the eventual verification of commitments under the Protocol. The resources in this subprogramme allocated for conducting in-depth reviews (IDRs) of national communications will be used at the beginning of the biennium to complete reports on IDRs undertaken in 1999. Resources

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[12] Plus a small amount of data from non-Annex I Parties.

[13] This subprogramme will be supported by the information support subprogramme's data management and dissemination services.

will then be redeployed to intensify reviews of national inventories and for policies and measures under Article 2.1(b) of the Protocol as mandated by COP 4;

- The **non-Annex I implementation subprogramme** will increase its support to non-Annex I Parties for the preparation of national communications, and strengthen its capacity to deal with pertinent technical and methodological issues arising from the growing number of communications being submitted to the secretariat. It will also undertake new tasks aimed at facilitating capacity-building activities related to the development of integrated climate change programmes and national action plans to promote effective implementation of Convention provisions. It will also support the negotiations of the Convention bodies on possible processes for the consideration of initial national communications.[14] These additions to the workload of the subprogramme necessitate two additional posts (one Programme Officer and one General Service staff member);

- In addition to assuming responsibility for secretariat relations with the GEF, the **management and coordination subprogramme** will also assume substantive responsibilities in two additional areas. First, it will coordinate the burgeoning work of the secretariat and in the Convention bodies on adaptation. Second, it will carry out initial work on the report on implementation, in response to Article 7.2(f) of the Convention and decision 7/CP.1. These new tasks necessitate a new Programme Officer post to support the Coordinator.

40. Taking these new areas of work into consideration, table 10 indicates the core staffing requirements for the IMP programme. Table 11 summarizes the resource requirements of the programme from the core budget.

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[14] It should be noted that the proposed budget does not include resources for the consideration of these communications. A contingency budget has been calculated to deal with this eventuality, the details of which are provided in section V.B. below.

Table 10. IMP staffing requirements from the core budget

	1999	2000	2001
A. Professional category and above			
D-2	*1*	1	
D-1	*1*	1	
P-5	*2*	2	
P-4	*4*	5	
P-3	*4*	5	
P-2	*1*	3	
Total Professional category and above	*13*	**17**	**18**
B. General Service category	*5*	**8**	
Total (A+B)	*18*	**25**	**27**

Table 11. IMP resource requirements from the core budget by object of expenditure
(thousands of United States dollars)

Item of expenditure	*1999*	2000	2001
A. Staff costs	*2 117.8*	2 376.9	2 543.1
B. Consultants	*170.0*	168.0	168.0
C. Travel on official business	*204.0*	238.5	247.5
D. Travel of participants	*183.0*[a]	300.0	300.0
TOTAL	***2 674.8***	**3 083.4**	**3 258.6**

[a] Allocated as resources for expert groups in the biennium 1998-1999.

5. Information and Outreach programme

41. The **IO programme** develops and implements secretariat-wide policies on information management. It also maintains the systems of the secretariat for managing, publishing and disseminating information, and undertakes the bulk of the substantive outreach activities of the secretariat to the United Nations system and observer organizations (namely other intergovernmental organizations and non-governmental organizations). The programme also produces information products related to the Convention process (including the UNFCCC Web site), maintains the computer and data management systems of the secretariat, ensures the participation of observer organizations in the Convention process, and works to achieve an effective level of communication and collaboration between the secretariat and other agencies, programmes and organizations involved in issues related to climate change. This programme is

the prime interface of the secretariat with the information media.

42. This programme builds on the former Conference and Information Support programme from the biennium 1998-1999. It was felt that it would be more efficient to shift the conference support subprogramme to the RPC programme, where it could work more closely with the Secretary of the Conference of the Parties and the financial management and administration subprogramme (see section IV.B.6. below). The revamped IO programme consists of three subprogrammes, which will be taking on additional tasks in the coming biennium. The major changes to these subprogrammes are as follows:

- The **information support subprogramme** will provide data management services to the other programmes, provide for technical coordination and support for electronic publishing and dissemination and ensure that the secretariat has the best possible system for managing its knowledge base. This will include developing and maintaining the tools and systems needed to provide the Parties with high-quality data. The subprogramme will also strengthen its capacities related to the World Wide Web, as this medium for the exchange of information becomes increasingly important to Parties and the public. These increases in the workload of the subprogramme necessitate five new posts (three Programme Officers, and two General Service staff members). In view of the importance of data and information in the work of the Convention, there is now a need to provide strategic oversight and management in this area. It is therefore proposed that the post of subprogramme Manager be shifted from supplementary funding into the core budget for the coming biennium.[15] It should also be noted that the level of resources required for computer equipment, assigned to this subprogramme for the entire secretariat, has risen based on the need to equip new staff, to replace obsolete equipment and to undertake limited new purchasing of network equipment and software;

- The **outreach subprogramme** will bring together and strengthen existing activities relating to external outreach,[16] creating new ones as additional priorities emerge. This is an area that will be given much greater priority in the coming biennium than in the past, due mainly to the growing number of related requests coming from the Parties and to the increasing number of actors becoming involved in the Convention process. The subprogramme will reach out to United Nations bodies and other intergovernmental organizations to mobilize coherent technical inputs in response to needs expressed by the Parties (such as in decision 7/CP.4). This subprogramme will also build cooperative linkages with other convention secretariats, in particular those of the Convention on Biological Diversity and the Convention on Desertification. One specific area of growth will be outreach to non-governmental organizations (an area new to the core budget),

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[15] This is also in accordance with the rules of the United Nations, which preclude core staff members from being supervised by someone not on a core post him- or herself.

[16] A small percentage of these activities were assigned to the RPC programme during the biennium 1998-1999.

with a view to facilitating the participation of different constituencies and drawing upon their expertise. As a result of these new areas of work, the subprogramme will require three new posts (one Manager, one Programme Officer, and one General Service staff member);

- In addition to its responsibilities for coordinating the work and staff of the IO programme, the **management and coordination subprogramme** will take a new lead role in external relations functions. The work of the subprogramme will be focused in particular on the development and initiation of new outreach activities with key observer organization constituencies.

43. The core staffing needs of the IO programme are contained in table 12. Table 13 summarizes the core resource requirements of the programme.

Table 12. IO staffing requirements from the core budget

	1999[a]	2000	2001
A. Professional category and above			
D-1	*1*	1	
P-5	-	2	
P-4	*1*	2	
P-3	*1*	3	
P-2	*3*	4	
Total Professional category and above	***6***	**12**	**12**
B. General Service category	***3***	**7**	
TOTAL (A+B)	***9***	**19**	**19**

[a] Does not include posts allocated to the conference support subprogramme in 1999.

Table 13. IO resource requirements from the core budget by object of expenditure
(thousands of United States dollars)

Item of expenditure	*1999*[a]	2000	2001
A. Staff costs	*1 092.6*	1 687.7	1 693.8
B. Consultants[b]	*50.0*	180.0	148.0
C. Travel on official business[c]	*52.0*	127.5	127.5
D. Equipment	*204.5*	300.0	300.0
TOTAL	***1 399.1***	**2 295.2**	**2 269.3**

[a] Does not include resources allocated to the conference support subprogramme in 1999.

[b] The increase in resource requirements for consultants from 1999 results from the necessity to further develop a number of major projects intended to bring information to Parties in more effective ways, to make the secretariat's work more efficient, and to improve channels for communication between Parties and the secretariat.

[c] The increase in travel from 1999 relates mainly to the travel-intensive nature of outreach/external relations activities.

6. Resources, Planning and Conferences programme

44. The **RPC programme** coordinates the substantive support of the secretariat to the COP and its Bureau, provides legal support to the Convention bodies, and supports the Executive Secretary in drawing up, monitoring and mobilizing resources for the secretariat's work programme. It is responsible for running the internal planning mechanism of the secretariat, and for helping to ensure the integration of work undertaken by the various programmes of the secretariat. The programme also ensures that the Convention bodies receive the facilities, documentation and other services necessary for their work before and during official sessions and inter-sessional events. Finally, it provides the secretariat with administrative services, in cooperation with the relevant services of the United Nations Secretariat.

45. As noted in the IO section above (see para. 43), the RPC programme will increase from two to three subprogrammes in the coming biennium. In addition to the **management and coordination subprogramme** and the **financial management and administration subprogramme** (which is funded entirely through the return of overhead funds), the programme will now also incorporate the **conference support subprogramme**, heretofore located elsewhere in the secretariat. Three documentation-related posts (one P-4 Programme Officer, one P-3 Programme Officer, and one GS Assistant) have been shifted to the core from supplementary funding due to the core nature of their responsibilities. Funds have also been included to cover logistical costs associated with the organization of workshops for other programmes of the secretariat. One additional GS Administrative Assistant has also been added to support the needs of the entire programme, and one P-3 Programme Officer post has been replaced by a P-4 Programme Officer post. The resources required for this programme have been calculated accordingly.

46. Table 14 outlines the core staffing requirements of the RPC programme. Table 15

summarizes the core resource requirements of the programme, which include a number of secretariat-wide expenditures for non-staff-related items. An explanation of the increases in the latter table is contained in paragraph 49 below.

Table 14. RPC staffing requirements from the core budget

		1999[a]	2000	2001
A.	**Professional category and above**			
	D-1	*1*	1	
	P-5	*2*	2	
	P-4	-	2	
	P-3	*2*	2	
	P-2	*1*	1	
	Total Professional category and above	***6***	**8**	
B.	**Total General Service category**	***5***	**7**	
	TOTAL (A+B)	***11***	**15**	**15**

[a] Includes posts allocated to the conference support subprogramme in 1999.

Table 15. RPC resource requirements from the core budget by object of expenditure[17]
(thousands of United States dollars)

Item of expenditure	*1999*[a]	2000	2001
A. Staff costs	*1 143.0*	1 521.0	1 528.2
B. Consultants	*95.0*	132.0	96.0
C. Travel on official business	*68.0*	105.0	105.0
D. General operating expenses[b]	*313.0*	320.0	345.0
E. Supplies and materials	*100.0*	110.0	120.0
F. Acquisition of furniture	*30.0*	100.0	50.0
G. Contractual services			
External printing	*50.0*	80.0	85.0
Training	*50.0*	200.0	180.0
H. Logistics for workshops	-	52 5	52.5
I. Contributions to joint services	*460.0*	525.0	550.0
TOTAL	***2 309.0***	**3 145.5**	**3 111.7**

[a] Includes posts allocated to the conference support subprogramme in 1999.
[b] Includes communications charges, rental and maintenance of equipment, and hospitality.

C. Summary of secretariat-wide resource needs

47. Table 16 below presents the proposed budget for the Convention for the coming biennium, broken down by object of expenditure. Overall staff costs increase by 28.1 per cent in 2000 from the amount approved by the COP for 1999, and by 30.7 per cent in 2001. Most of the increases are concentrated in the lower professional grades (P-2 to P-4) and in the General Service category. They will be borne primarily in the EI, IMP and IO programmes. Further information on the specific areas of growth is contained in section II above.

48. The resource requirements for many non-staff costs have also increased from the levels approved for 1999. Some of these costs are linked directly to the increased number of staff members (such as travel on official business and office furniture and equipment). Other costs have arisen in response to new needs and changes in priorities. The level of resources required for consultants has grown in response to the growing number of requests of the Convention bodies for work in specialized areas, especially in the period leading up to COP 6. The need for funds to support the travel of participants has increased due to the increased call for official

[17] Resource requirements from the core budget have been estimated based on the assumptions that the conference support subprogramme will be partially supported though resources from the Bonn Fund, and that the financial management and administration subprogramme will be supported entirely by overhead funds returned from the United Nations Department of Management.

workshops. The required expenditure for external printing has increased in response to a greater demand for the production of information materials (including items such as Convention and Protocol booklets and CD-ROMs containing UNFCCC documentation). Resources required for training have increased to reflect the secretariat's commitment to maintaining its staff's technical capacities. Contributions to joint services (the share of the secretariat in the costs of running Haus Carstanjen) have increased to reflect increased property management costs at the United Nations premises in Bonn (such as utilities and security) and an increasing shift towards using common services to improve cost-effectiveness. Finally, the annual contribution of the Convention to the IPCC has been increased in an effort to support the production of the Third Assessment Report and its public dissemination.

Table 16. Secretariat-wide resource requirements from the core budget by object of expenditure

(thousands of United States dollars)

Item of expenditure	*1999*	2000	2001
A. Staff costs	*7 226.7*	9 256.1	9 447.8
B. Consultants	*550.0*	980.0	876.0
C. Travel on official business	*532.5*	828.5	837.5
D. Travel of participants	*291.0*[a]	700.0	700.0
E. General operating expenses	*313.0*	320.0	345.0
F. Supplies and materials	*100.0*	110.0	120.0
G. Acquisition of furniture/equipment	*234.5*	400.0	350.0
H. Contractual services			
External printing	*50.0*	80.0	85.0
Training	*50.0*	200.0	180.0
I. Logistics for workshops	-	52.5	52.5
J. Contributions to joint services	*460.0*	525.0	550.0
K. Grants and contributions	*400.0*	500.0	500.0
TOTAL	***10 207.7***	**13 952.1**	**14 043.8**

[a] Allocated as resources for expert groups in the biennium 1998-1999.

V. CONTINGENCIES

A. Conference services

49. In the event that the General Assembly decides not to include the needs of the UNFCCC in its regular budget for the biennium 2000-2001, the Parties would have to assume these costs within the Convention budget.

50. The following proposed contingency budget for the biennium 2000-2001 has been prepared in response to the request of COP 4 (see decision 17/CP.4). The proposal draws heavily on the contingency budget for conference servicing prepared two years ago (see FCCC/SBI/1997/10, paras. 33-38), updated to reflect 1998 statistics for conference servicing provided by the United Nations Office at Geneva (UNOG) (the body presently charged with the Convention's conference servicing), as well as 1999 statistics (when available). The estimates have been calculated on the basis of prevailing standard rates for contractual conference servicing (as applied by a number of qualified suppliers known to observe United Nations rules and regulations concerning the recruitment of short-term conference staff and the processing of documentation), and on the understanding that the current level and quality of services should be maintained.

51. The contingency proposal is 9.1 per cent larger than the one presented with the previous programme budget. This increase results mainly from the secretariat's growing experience in organizing conferences, and the fact that it has had two additional years of actual records on which to base its estimates. It has become clear, for example, that original estimates for the number of interpreters and the level of original documentation were too low. The secretariat has also developed a better appreciation of how its responsibilities would change and grow if full responsibility for organizing conferences lay with the secretariat. This has resulted in the required number of posts at the General Service level growing from four to five, and in many tasks being shifted from non-local to local staff.

52. In order to secure conference servicing which guarantees maximum flexibility and cost-effectiveness while at the same time preserving the quality of work expected of a body affiliated to the United Nations, it is proposed that conference servicing requirements be split into the following categories:

(a) Meeting services (including the provision of interpretation, local support staff, and overall supervision of meeting arrangements); and

(b) Documentation services (including pre-, in- and post-session).

53. Provision of interpretation as well as documentation services would be put out to tender to selected private and United Nations sources (including UNOG), with contracts awarded to the most competitive bidders.

54. The proposed approach, which is similar to that used by other international organizations (for example, the World Meteorological Organization and the International Atomic Energy Agency), is seen as an effective way of using the limited financial resources with maximum efficiency and preserving the quality of work.

55. Within the secretariat, the conference support subprogramme of RPC will be responsible for overseeing the provision of conference services. All additional regular and temporary staff members recruited to assist in activities relating to conference servicing will report to the manager of that subprogramme, and ultimately to the Coordinator of RPC.

Table 17. Staffing requirements for the conference services contingency

	2000	2001
A. Professional category and above		
P-4	1	
Total Professional category and above	**1**	**1**
B. Total General Service category	**5**	**5**
Total (A+B)	**6**	**6**

Table 18. Resource requirements for the conference services contingency
(thousands of United States dollars)

Item of expenditure	2000	2001
A. Meeting servicing[a]	987.1	1 015.1
B. Documentation[b]	1 326.8	1 340.1
SUBTOTAL	**2 313.9**	**2 355.2**
C. Overhead charge[c]	300.8	306.2
D. Contingencies and exchange rate fluctuations[d]	78.4	79.8
E. Working capital reserve[e]	223.5	4.0
TOTAL	**2 916.6**	**2 745.2**

[a] Includes interpretation and conference assistance.

[b] Includes revision, translation, typing, reproduction and distribution of pre-, in- and post-session documentation (regular and temporary staff, travel, and contractual services).

[c] Standard 13 per cent applied by the United Nations for administrative support.

[d] Calculated at 3 per cent.

[e] In accordance with paragraph 14 of the financial procedures. The 2000 amount has been calculated as 8.3 per cent of the subtotal and the overhead charge; the 2001 amount has been calculated as the amount required to bring the carried-over 2000 reserve to 8.3 per cent of the subtotal and overhead charge for 2001.

Note:

(a) General assumptions used in preparing the above estimates:

(i) Venue of all meetings: Bonn, Germany;

(ii) Duration: 22 working days per year (two two-week sessions per year), encompassing 80 meetings (reflects capacity for parallel meetings);

(iii) Languages of interpretation and translation: Arabic, Chinese, English, French, Russian, Spanish;

(iv) Availability of the Bonn Fund at the present level.

(b) Comments by section:

(i) Meeting servicing: The cost of meeting servicing depends mainly on the number of meetings held with interpretation and the number of languages required. Figures include the costs of recruiting teams of interpreters (salary, travel and daily subsistence allowance). In the absence of an adequate local pool in Bonn, most interpreters will be recruited from Geneva, Paris or Vienna. Costs have been calculated based on an average round trip fare between Paris/London/Vienna/Geneva and Cologne. Figures also include

two additional staff members at the General Service level for the conference support subprogramme of the RPC programme to assist with coordinating of provision of conferences and interpretation, and a number of local temporary staff (such as meeting-room attendants and in-session clerks);

(ii) Documentation: Annual documentation requirements have been calculated based on the following estimates (based on historic averages):

Pre-session:	1,000 original pages
In-session:	250 original pages
Post-session:	500 original pages
Reproduction:	12,500,000 pages
Distribution:	200,000 documents

Rates used for the processing of documentation are based on a survey of prevailing rates for contractual translation applied within the United Nations system. Rates have been calculated assuming that only in-session and post-session documentation will be reproduced in Bonn, whereas all documentation will be distributed from Bonn. Documentation costs depend primarily on the number of documents produced, the length of each document, the number of languages for translation, and the number of copies required. The figures above include 1,050 original pages for translation;

The provision of documentation is based on a combination of local and very limited non-local recruitment. Included are the costs of an additional Programme Officer and four additional General Service staff members for the conference support subprogramme. Also included are temporary staff and consultants (including distribution supervisors, reproduction supervisors, technical specialists, and clerks) as well as the cost of photocopy services and paper for in-session documentation (based on the allocation within the regular budget of the United Nations).

B. Process for the consideration of national communications from Parties not included in Annex I to the Convention

56. The secretariat will need resources above and beyond those included in this programme budget should a decision be made at COP 5 or COP 6 to initiate the process of consideration of national communications of Parties not included in Annex I.[18] These resources would be used to support the non-Annex I subprogramme of the Implementation programme, with three staff members (two Programme Officers and one General Service staff member), as well as funds for consultants and workshops or expert meetings.

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[18] It has been assumed that this process would not include country-specific reviews or visits. If this were to be the case, additional resources would be needed.

57. The main activity to be undertaken would be the coordination of the whole process of consideration of national communications of non-Annex I Parties. This could include, among other issues and depending on the decisions of the COP, coordinating the extraction of relevant sections from the national communications submitted, for inclusion in technical background documents for discussion by the Convention bodies; the organization of a limited number of regional workshops for the exchange of technical experience and capacity-building in preparing national communications (identifying technical issues and problems encountered and project resource needs for preparing and improving subsequent communications); organizing a technical assessment of the GHG inventories; and improving the reporting guidelines.

Table 19. Resource requirements for the consideration of national communications from non-Annex I Parties

	2000	2001
A. Professional category and above		
P-4	1	
P-3	2	
Total Professional category and above	**3**	**3**
B. Total General Service category	**1**	**1**
Total (A+B)	**4**	**4**

Table 20. Resource requirements for the consideration of national communications from non-Annex I Parties contingency

(thousands of United States dollars)

Item of expenditure	2000	2001
A. Staff costs	457.6	466.5
B. Consultants	24.0	24.0
C. Expert groups	20.0	20.0
D. Travel on official business	33.0	33.0
E. Travel of participants	100.0	100.0
F. Logistics for workshops	10.0	10.0
SUBTOTAL	**644.6**	**653.5**
Overhead charge[a]	83.8	85.0
Working capital reserve[b]	60.5	0.5
TOTAL	**788.9**	**739.0**

[a] Standard 13 per cent applied by the United Nations for administrative support.

[b] In accordance with paragraph 14 of the financial procedures. The 2000 amount has been calculated as 8.3 per cent of the subtotal and the overhead charge; the 2001 amount has been calculated as the amount required to bring the carried-over 2000 reserve to 8.3 per cent of the subtotal and overhead charge for 2001.

Annex

TRUST FUND FOR PARTICIPATION IN THE UNFCCC PROCESS

1. The Trust Fund for Participation in the UNFCCC Process is a fund intended to support participation in sessions of the Convention bodies by representatives of developing-country Parties, particularly those that are least developed countries or small island developing States, and of other Parties with economies in transition.[1] In accordance with the financial procedures, the Fund was created by the Secretary-General of the United Nations and is managed by the Executive Secretary (see decision 15/CP.1, annex I, para. 15). The current basic eligibility criterion for the funding of the participation of a Party is that its per capita gross domestic product (GDP) was $8,500 or less in 1995. The criterion is periodically reviewed, as new GDP data become available. It should be noted that those Parties which would normally be eligible for financial support to participate in the meetings of the Convention bodies, but which have not paid their 1999 contributions, will not be considered for funding from the Trust Fund for Participation in 2000.[2] The same will apply to those Parties whose 2000 contributions have not been received by 2001. It should also be noted that in the event of a shortage of fund resources, priority is given to supporting representation from least developed countries and small island developing States.

2. It is estimated that a maximum of 140 Parties will be eligible for support in 2000 and 2001.[3] These Parties will need to be financed for two sessional periods of two weeks each, one of which will include a meeting of the COP, in each year. Based on these figures, an estimate of the resources needed for this Fund to ensure the provision of support to all eligible Parties is provided in the following table.

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[1] As specified in decision 16/CP.2 (FCCC/CP/1996/15/Add.1), this Fund may also be used to finance participants from eligible Parties in meetings of expert bodies convened by any of the Convention bodies and in inter-sessional meetings of the Bureaux of the Convention bodies, and for the participation of Bureau members in consultations or official meetings relating to the UNFCCC process.

[2] This does not apply to Parties which are least developed countries or small island developing States.

[3] This number assumes that all Parties eligible to receive support from this Fund are up to date in their contributions to the Convention (see paragraph 1 above).

Table. Resource requirements for the Trust Fund for Participation in the UNFCCC Process

(thousands of United States dollars)

Item of expenditure	2000	2001
A. Support for eligible Parties to participate in one two-week session of the subsidiary bodies	630.0	630.0
B. Support for eligible Parties to participate in one two-week session of the COP and its subsidiary bodies[a]	855.0	855.0
SUBTOTAL	**1 485.0**	**1 485.0**
Overhead charge[b]	193.1	193.1
Cash reserve[c]	167.8	167. 8
TOTAL	**1 845.9**	**1 845.9**

[a] Includes funding for a second delegate from least developed countries and small island developing States, in accordance with the practice followed at all meetings of the COP to date.

[b] Standard 13 per cent applied by the United Nations for administrative support.

[c] Calculated at 10 per cent.

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UNITED NATIONS

Framework Convention on Climate Change

Distr.
GENERAL

FCCC/SB I/1999/5
22 April 1999

Original: ENGLISH

SUBSIDIARY BODY FOR IMPLEMENTATION
Tenth session
Bonn, 31 May - 11 June 1999
Item 3 (a) of the provisional agenda

NATIONAL COMMUNICATIONS FROM PARTIES INCLUDED IN ANNEX I TO THE CONVENTION

ANNUAL INVENTORIES OF NATIONAL GREENHOUSE GAS DATA FOR 1996

Report on national greenhouse gas emissions inventory submissions from Annex I Parties for 1990 to 1996

Note by the secretariat

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Annex

Status of information reported by Parties in the annual inventory submissions, 1996 22

I. INTRODUCTION

A. Mandate

1. By its decision 6/CP.3, the Conference of the Parties (COP) requested the secretariat to collect, process and publish, on a regular basis, national greenhouse gas (GHG) inventories submitted annually by Annex I Parties in accordance with decision 9/CP.2.[1] The submission of national inventory data was due by 15 April 1998. The Subsidiary Body for Implementation (SBI), at its ninth session, requested the secretariat to provide a report on the information contained in national inventory submissions for the tenth session of the subsidiary bodies; and also requested the secretariat to include in that report the available projection data (FCCC/SBI/1998/7, para. 21 (f)).

2. The compilation of inventory information has been carried out in accordance with the revised guidelines for the preparation of national communications by Parties included in Annex I to the Convention (decision 9/CP.2), which are also to be applied for the preparation of annual GHG inventories (decision 3/CP.1). Relevant COP decisions and conclusions of the subsidiary bodies dealing with the reporting of GHG emission inventories adopted subsequent to decision 9/CP.2 have also been taken into account.

B. Scope of the note

3. This report contains data on GHG emissions and removals for the period 1990-1996, or the year 1996, provided in the annual submissions of greenhouse gas inventories by 26 Annex I Parties, of which six are Parties with economies in transition.[2] Data on projections provided in second national communications have been included for all 26 Parties considered in this report. Numerical data on inventories and projections are included in the tables contained in the addendum to this report, document FCCC/SBI/1999/5/Add.1. This report only provides information from the annual submissions which were due in April 1998, and does not provide information from earlier submissions where not reported in the annual submission. The most up-to-date and complete information on inventory data submitted by Parties, including information from earlier submissions for those Parties which did not submit information in 1998, will be available on the official UNFCCC Web site in June 1999.

4. This document also describes the status of reporting of annual GHG emission inventories, in particular the timeliness of reporting and completeness of the data reported. Annual inventory data should have been included in the compilation and synthesis of national communications (decision 6/CP.3) which was prepared for the Conference of the Parties at its fourth session in November 1998 (FCCC/CP/1998/11 and Add.1 and 2). The secretariat was unable to do so, as only four Annex I Parties had submitted their national greenhouse gas inventories by the due date

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[1] For the full texts of decisions adopted by the Conference of the Parties at its first, second and third sessions, see documents FCCC/CP/1995/7/Add.1, FCCC/CP/1996/15/Add.1 and FCCC/CP/1997/7/Add.1, respectively.

[2] Romania submitted its second national communication in February 1999 and requested it to be considered as its inventory submission for the purpose of this report and in response to decision 6/CP.3.

of 15 April 1998. The SBI, at its eighth session, noted that the secretariat would provide a report to the SBI at its ninth session based on data submitted by 30 September 1998 (FCCC/SBI/1998/6, para. 24(c)). By 15 October 1998 only 21 Annex I Parties had submitted their data, and a summary report was prepared by the secretariat (FCCC/CP/1998/INF.9), with the intention that a full report would be prepared for the tenth session of the subsidiary bodies. By 15 March 1999 26 Annex I Parties had submitted the inventory data due by 15 April 1998.

C. Possible action by the SBI

5. The SBI may wish to:

(a) Note that although many Parties have submitted annual GHG emission inventory data for the period 1990-1996, which were due by 15 April 1998, several Parties have not done so;

(b) Discuss the reasons for the delay and incompleteness of reporting and request Parties to indicate in their annual submissions any difficulties being encountered in providing timely and complete inventory data;

(c) Request those Parties which have not submitted inventory data due in 1998 to include the required information for the period 1990-1997 in their 1999 submissions;

(d) Urge all Parties to provide greenhouse gas emission inventories electronically and in the agreed format for all years for which data are provided.

6. The SBI may also wish to note the ongoing work in the Subsidiary Body for Scientific and Technological Advice (SBSTA) on the revised text of the UNFCCC guidelines for reporting inventory data by Annex I Parties (FCCC/SBSTA/1999/INF.1/Add.1 and FCCC/SB/1999/1), aimed at facilitating technical analysis of the data and emission patterns, including revision of previously submitted data through more transparent reporting.

II. STATUS OF REPORTING

A. Timing of submissions

7. Only four Parties submitted their national GHG inventories by the due date, 15 April 1998, and 22 more Parties submitted the inventory information by 15 March 1999 (see box 1).

Box 1. Timing of inventory submissions[3]

Timing	Parties
by 15 April 1998	Ireland, Netherlands, Switzerland, United Kingdom
by 15 July 1998	Austria, Czech Republic, Denmark, Germany, Latvia, New Zealand, Norway, Sweden
by 15 October 1998	Australia, Belgium, Canada, France, Greece, Japan, Monaco, Slovakia, United States of America
by 15 January 1999	Poland
since 15 January 1999	Finland, Hungary, Romania, Spain
Not received	Bulgaria, Estonia, Iceland, Italy, Lithuania, Luxembourg, Portugal, Russian Federation, Ukraine, European Community

B. Status of submissions in electronic form

8. Sixteen of the 26 reporting Parties provided the inventory information in electronic form (see box 2). However, not all Parties followed the reporting format (see annex). Alteration of the requested format, e.g. by exclusion or addition of rows or columns, hampers the processing of the data.

Box 2. Status of submissions in electronic form

Status	Parties
In electronic form	Australia, Belgium, Czech Republic, Denmark, France, Germany, Hungary, Japan, Monaco, New Zealand, Norway, Romania, Sweden, Switzerland, United Kingdom, United States of America
Hard copy only	Austria, Canada, Finland, Greece, Ireland, Latvia, Netherlands, Poland, Slovakia, Spain

C. Completeness

9. Fourteen Parties provided data for the years 1990 to 1996. Romania and Spain only reported data up to 1994 and 1995, respectively, which have been included in this report as they were reported as their annual submission of national inventory data due by 15 April 1998.[4]

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[3] By decision 4/CP.3, Croatia, the Czech Republic, Liechtenstein, Monaco, Slovakia and Slovenia were included in the list in Annex I to the Convention in accordance with Article 4.2(f). The amendments to the list of Annex I Parties had not entered in force by 15 April 1998, the due date for submitting the national GHG inventory data. The Czech Republic, Monaco and Slovakia have submitted their national GHG emission inventories for 1996, which have been included in this document.

[4] Finland, Germany and the United States of America provided preliminary data for 1997 also.

Box 3. Years covered in annual inventories

1990-1996	1996	1995 and 1996	Other period
Australia, Austria, Belgium, Canada, France, Germany, Greece, Japan,[a] Monaco, Netherlands, New Zealand, Norway, United Kingdom, United States of America	Czech Republic, Denmark, Latvia, Poland, Sweden, Switzerland	Ireland, Slovakia[b]	Hungary: 1991 to 1996 Finland: 1990, 1995 and 1996 Romania: 1989 to 1994 Spain: 1990 to 1995

[a] Japan provided 1996 estimates only for CO_2 and HFCs, PFCs and SF_6, and no estimates for CH_4 and N_2O.
[b] Slovakia provided emission estimates for some source categories for 1990 to 1994, which have not been considered in this report due to the incompleteness of those data.

10. Parties which did not report a full set of data for the entire period 1990-1996 (see box 3) did not make any indications as to the methodological consistency of the estimates with previously reported inventories, such as second national communications. These Parties have therefore not been included in the analysis of GHG emission trends.

11. All 26 Parties provided estimates for carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O). With respect to reporting of hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF_6), seven Parties did not provide any estimates of these gases, and four Parties provided information for one or two of them only (see table 1). The requirement to report precursor gases (carbon monoxide (CO), nitrogen oxides (NO_x) and non-methane volatile organic compounds (NMVOCs)[5] was followed by all Parties except Finland. Estimates of aggregate GHG emissions in CO_2 equivalent were provided by 11 Parties,[6] using 1995 IPCC global warming potential (GWP) values;[7] however, disaggregation levels and formats used for their reporting varied among Parties.

D. Comparability

12. Fourteen Parties included in their submission the summary table of the Revised 1996 IPCC Guidelines.[8] The other 12 Parties used category classifications from earlier IPCC guidelines, or reported specific source categories at a more disaggregated level than required in the summary table, or structured them differently.

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[5] Current UNFCCC guidelines encourage Parties to provide data on sulphur dioxide (SO_2), which was included by all Parties except Finland, Hungary, Poland and Sweden.

[6] Australia, Austria, Belgium, Finland, France, Germany, Greece, Latvia, Netherlands, Norway and Romania.

[7] Romania used 1994 IPCC GWP values with a 100-year time horizon.

[8] For estimating and reporting emissions and removals of GHGs, Parties should use the Revised 1996 Guidelines for National Greenhouse Gas Inventories, as was reaffirmed by decision 2/CP.3. These Guidelines request the reporting of the inventory data in summary and sectoral tables and worksheets.

Box 4. Formats used for the reporting of inventory data

	Use of the 1996 IPCC format			Summary table according to the previous (1995) IPCC format	Other structure of summary table[a]
	Summary table	Sectoral table	Overview table		
Reporting Parties	Australia, Belgium, Canada, Czech Republic, Denmark, France, Germany, Greece, Japan, New Zealand, Norway, Poland, United Kingdom, United States of America[b]	Australia, Belgium, Canada, Czech Republic, Denmark, France, Greece, Japan, New Zealand, Norway, Switzerland, United Kingdom, United States of America[b]	Australia, Canada, Finland, New Zealand, Norway, Sweden, Switzerland, United Kingdom, United States of America[b]	Finland, Ireland, Slovakia,[c] Spain, Sweden, Switzerland, Romania[c]	Austria, Hungary, Latvia, Monaco, Netherlands

[a] Other structures are e.g. tables which are organized by trends of individual gases, or tables where individual source categories have been included.
[b] Inventory data in the 1996 IPCC format were provided for the year 1996 only.
[c] Parties with economies in transition are allowed to phase in the Revised 1996 Guidelines one year later than other Annex I Parties, but not later than for the inventories due in 1999, as decided by the SBSTA at its fourth session (FCCC/SBSTA/1996/20, para.30(a)).

13. Notation keys (NE, NO, IE)[9] to explain blanks in summary and /or sectoral tables were used by only nine Parties.[10] The IPCC overview table regarding completeness and the quality of estimates was submitted by nine of the 26 reporting Parties[11] (see annex).

E. Reporting of HFCs, PFCs and SF_6

14. Parties used different approaches (actual/potential)[12] for reporting emissions of HFCs, PFCs and SF_6. Formats used for the reporting of these gases also varied. In some cases these formats did not provide a clear indication as to whether the reported data represented actual or potential emissions. Only about half of the Parties providing estimates of these gases reported them in a disaggregated way by different gas species[13] (see table 1).

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9 NE = not estimated, NO = not occurring, IE = estimated but included elsewhere.

10 Australia, Finland, Germany, Hungary, New Zealand, Norway, Sweden, the United Kingdom and the United States of America.

11 Blanks in summary and/or sectoral tables are often not explained by Parties, e.g. by indicating whether a certain source category does not occur in the country, or has not been estimated.

12 When reporting emissions of HFCs, PFCs and SF_6, Parties should report actual emissions, as was affirmed by decision 2/CP.3. The 1996 IPCC reporting format facilitates the distinction between actual and potential emissions. However, some Parties noted difficulties in reporting actual emissions and therefore reported potential emissions only, or reported actual emissions for one type of gas and potential emissions for the other gases (see table 1).

13 For those Parties reporting aggregate emissions of HFCs and PFCs in full mass units (Gg) only, the secretariat had to make assumptions as to the species of the gases when converting emissions to CO_2 equivalent. This can introduce significant inaccuracies to a Party's aggregate GHG emissions, due to the high and very specific GWP values of these substances.

Table 1. Information provided by Parties on emissions of HFCs, PFCs and SF_6

Party	Reporting of actual (A) and/ or potential (P) emissions			Disaggregation by gas species	Units: full mass (Gg) / CO_2 equivalent (Gg)	Period / years
	HFCs	PFCs	SF_6			
Australia[a]	-	A	A	X	mass	1990-1996
Austria	P	P	P	-	mass	1995 and 1996
Belgium[b]	A	A and P	A and P	X	mass and CO_2 equivalent	1990 and 1996
Canada	A and P	A	A and P	-	CO_2 equivalent	1990-1996
Czech Republic	A	A	A	-	mass	1996
Denmark	A	A	A	-	mass	1996
Finland	P	NO	P	-	mass and CO_2 equivalent	1990, 1995 and 1996
France	A	A	A	X	mass and CO_2 equivalent	1990-1996
Germany	A	A	A	X (for PFCs)	mass	1990-1996
Greece[a]	A	A	-	-	mass and CO_2 equivalent	1990-1996
Hungary	-	-	-	-	-	-
Ireland	-	-	-	-	-	-
Japan	P	P	P	-	mass	1990-1996
Latvia	-	-	-	-	-	-
Monaco	-	-	-	It was stated that emissions of these substances were negligible		
Netherlands	A	A	P	X	mass and CO_2 equivalent	1990-1996
New Zealand	P	A and P	P	X	mass	1990-1996
Norway	P	A	P	X	mass	1990-1996
Poland	A and P	A and P	-	-	mass	1996
Romania	-	-	-	-	-	-
Slovakia	-	A	-	X	mass	1996
Spain	-	-	-	-	-	-
Sweden	-	-	-	-	-	-
Switzerland[b]	A and P	A and P	A and P	X	mass	1996
United Kingdom	A and P	A and P	A and P	-	mass	1990-1996
United States of America	A	A	A	X	mass	1990-1996

[a] Lack of reporting due to unavailability of data.

[b] The Party indicated that estimates are preliminary.

F. Land-use change and forestry

15. Reporting of emissions from the land-use change and forestry sector has improved. However, four Parties, Finland, Greece, Monaco and Spain, did not include any estimates for this sector in their national inventories.[14] Regarding the level of disaggregation, all Parties indicated at a minimum the subsector of their CO_2 land-use change and forestry emissions and removals, and roughly one third of the Parties followed the disaggregation level of the IPCC sectoral table. The IPCC worksheets for land-use change and forestry, standard data tables or equivalent documentation were provided by only seven Parties[15] (see annex). Non-CO_2 gases from the land-use change and forestry sector were not reported by six Parties;[16] emissions of these gases were reported under the subsector 'other' land-use change and forestry activities and/or under 'forest and grassland conversion'.

G. Changes in the base year inventory

16. As a consequence of improvements in and updating of methodologies, Parties recalculated their base year and subsequent inventory data. This was also noted when comparing emission estimates provided in second national communications with those provided in first national communications.[17] All 16 Parties which reported emission estimates for 1990 in their annual inventory submission, with the exception of Belgium and Spain, revised their estimates for 1990 in relation to those provided in their second national communications. Gases and sectors affected by the revision varied; the most significant changes in estimates were noted in N_2O emissions, mainly as a consequence of including source categories not previously considered, such as N_2O emissions from agriculture (manure management and agricultural soils) in accordance with the Revised 1996 IPCC Guidelines. The range of changes in greenhouse gas emissions inventories is shown in table 2.

17. The approaches used by Parties to report information on revisions of emission estimates differed. Three Parties[18] did not provide any explanation for their revisions of earlier estimates, while other Parties[19] dedicated a separate section in their submission to this issue, indicating the revised sectors and gases and the underlying reason for revision. In other cases general statements as to the revision of the data were made in the reports, but in such cases the relevant information was difficult to elicit, which reduced the transparency of the inventory.

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[14] Finland and Greece provided some preliminary figures for this sector in their reports.

[15] Australia, Hungary, New Zealand, Slovakia, Sweden, Switzerland and the United Kingdom.

[16] Netherlands, Romania, Sweden, Switzerland, the United Kingdom and the United States of America.

[17] For further information on recalculation of the base year inventory between first and second national communications, see document FCCC/SBSTA/1998/7.

[18] Germany, Japan and Romania.

[19] Australia, Greece, Netherlands, New Zealand, the United Kingdom and the United States of America.

Table 2. Changes in 1990 GHG emission inventories between second national communications and most recent inventory submissions

Parties which revised their 1990 inventory	Percentage change[a]				Main reasons, sectors, gases[b]
	Aggregate GHG	CO_2	CH_4	N_2O	
Australia	1	1	4	-5	Fuel combustion /energy industries: EF Fugitive fuels: M Agriculture (N_2O): NS, M Land-use change and forestry: M, AD
Austria	-1	0	0	-21	Fuel combustion /transport (N_2O): EF Waste/incineration (CO_2): EF
Canada	6	-1	3	121	Agriculture (CH_4, N_2O): M, NS, EF Industrial processes: NS
Finland	12	10	46	3	Fuel combustion: EF Revisions according to 1996 IPCC Guidelines
France	10	3	0	70	Revisions according to 1996 IPCC Guidelines
Germany	0	0	-3	0	Not reported
Greece	5	1	-1	73	Revisions according to 1996 IPCC Guidelines Fuel combustion (transport): AD Agriculture: EF
Japan	-1	0	-2	-42	Not reported
Netherlands	1	-4	17	25	Fuel combustion (energy, industry, transport) (CO_2): EF, M Industrial processes/Chemical industries (N_2O): recent measurements Waste/landfills (CH_4): EF
New Zealand	-5	-1	-2	-22	Fugitive fuels (CH_4): NS Agriculture: AD, NS
Norway	2	0	2	20	Agriculture (N_2O): M (IPCC), NS
Romania[c]	-7	-2	1	-46	Not reported
United Kingdom	4	0	-1	79	Fuel combustion (N_2O): EF
United States of America	4	0	0	167	Transport (N_2O): M, EF Agriculture (N_2O): NS, M Waste (N_2O): NS Land-use change and forestry (CO_2): M, NS

[a] For purposes of consistency and comparability, emissions of HFCs, PFCs and SF_6, and emissions/removals from land-use change and forestry are not considered in the aggregate GHG emissions values. For Monaco the changes in 1990 estimates are not given in this table since the earlier inventories were incomplete.

[b] This list represents key elements in revisions reported by Parties.

[c] Changes in 1989 (base year) estimates as compared with 1989 estimates provided in the first national communication.

Note: AD: changes in activity data
EF: updated emission factors
M: new methodology
NS: inclusion of new sources

H. Changes in land-use change and forestry estimates

18. Six Parties revised earlier estimates of emissions/removals from land-use change and forestry for the year 1990 compared to estimates provided in second national communications.[20] The largest changes were reported by Australia and the United States of America (see table 3).

Table 3. Changes in CO_2 emission/removal estimates for the land-use change and forestry sector for the year 1990 compared to estimates in the second national communications

Party	Percentage change in CO_2 emissions/ removals in 1990 estimates	Reason for revision	Percentage of aggregate GHG emissions in 1990[a]
Australia	-32	New methodology, changes in activity data: Improvements in methodologies and data collection, in particular for land-clearing, a sector which is subject to high uncertainty. Land-use change and forestry constitutes a net source of emissions, therefore, the negative percentage change denotes that emissions have been revised downwards.	(+)14
France	-9	Reason for revision not reported: the negative percentage change denotes that sinks have been revised downwards, which means less removals in the inventory submission than in the second national communication.	(-)5
Japan	+1	Reason for revision not reported: the positive percentage change denotes that sinks have been revised upwards, which means higher removals in the inventory submission than in the second national communication.	(-)7
New Zealand	+4	Exclusion of source, new methodology: Carbon released from scrub and wildfires is no longer reported; update of planted forest models and data; the positive percentage change denotes that sinks have been revised upwards, which means higher removals in the inventory submission than in the second national communication.	(-)29
United Kingdom	+8	Inclusion of new sources, changes in activity data: inclusion of all land-use transitions (conversion of uncultivated land agriculture and urban use), inclusion of Northern Ireland, inclusion of removal by salt-marshes; improved statistics. This sector constitutes a net source of emissions, therefore the positive percentage change denotes that emissions have been revised upwards.	(+)3
United States of America	+149	Inclusion of new sources, new methodology: CO_2 fluxes have been revised by including new sources, such as forest floor and soil carbon fluxes, as well as estimates related to harvests from public timberlands which had previously not been considered; the positive percentage change denotes that sinks have been revised upwards, which means higher removals in the inventory submission than in the second national communication.	(-)19

[a] Share of CO_2 from land-use change and forestry in aggregate GHG emissions/removals in 1990 as reported in annual inventory submission. Negative values denote that the land-use change and forestry sector constitutes a sink, reducing the Party's aggregate GHG emissions correspondingly when including estimates for this sector; positive values denote that this sector constitutes a net source of emissions, increasing aggregate GHG emissions.

[20] All of these Parties had also revised their estimates in the second national communication, compared to estimates provided in the first national communication.

I. Bunkers

19. Estimates of emissions from international aviation and marine bunker fuels were reported by all Parties but four.[21] Improvements in the data reported have been noted, such as the separate reporting of these emissions without including them in national totals, as requested in the UNFCCC guidelines. Parties also reported the information as two separate entries in their inventories, distinguishing between aviation and marine emissions, with the exception of five Parties[22] which did not use the format of the Revised 1996 IPCC Guidelines.

J. Adjustments

20. All Parties reported unadjusted estimates, as requested by the UNFCCC guidelines. In addition, adjusted CO_2 emission estimates were reported by two Parties, Denmark and the Netherlands, with the aim of excluding disturbances in the CO_2 trend due to outside temperature variations. Denmark also considered variations due to electricity exchange in its adjusted estimates. The Netherlands provided a description of its calculation methods for estimating temperature-corrected CO_2 emissions.

K. Information on activity data and emission factors

21. Parties are required to provide background information regarding activity data, emission factors and other relevant assumptions for the transparency of the inventory. As the new sectoral report tables of the Revised 1996 IPCC Guidelines do not require information on aggregate activity data or on aggregate emission factors, Parties should provide IPCC worksheets to report this information. With the exception of New Zealand, none of the Parties provided worksheets for all sectors in the inventory submissions.[23] The IPCC reference approach using worksheet 1.1 for estimating CO_2 emissions from fuel combustion was provided by nine Parties,[24] although in some cases not for all years for which inventory data were reported, or in an altered format. A few Parties[25] also discussed the differences in the results from the reference and the sectoral approach qualitatively (see annex).

22. Information on activity data, emission factors and methodologies used, were reported or commented by less than two thirds of the reporting Parties. The reporting of this information varied widely among Parties, some of them using the aggregation level of standard data tables for all sectors, while for other Parties this information was limited to specific gases and sectors, such as CO_2 from fuel combustion, and data were given at a very aggregate level. As a result of these differences, both qualitatively and quantitatively, this information is not comparable among Parties.

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[21] Latvia, Monaco, Romania and Spain. Slovakia stated that emissions from bunkers are negligible.

[22] Finland, Hungary, Ireland, Sweden and Switzerland.

[23] Norway and the United Kingdom also provided worksheets, but not as part of their annual inventory submission.

[24] Austria, Norway and Switzerland also submitted the reference approach to the secretariat, but not as part of the annual inventory submission.

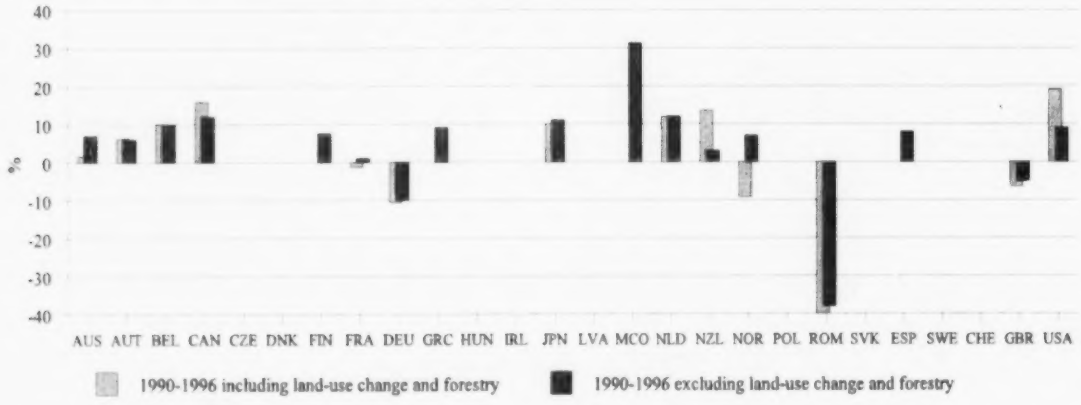
[25] Germany, Greece, the United Kingdom and the United States of America.

III. EMISSION TRENDS AND SOURCES

A. Trends in greenhouse gas emissions

23. The following GHG emission trends for the period 1990-1996 have been identified, based on information provided by 17 Parties which submitted inventory data for the time series 1990 to 1995/1996.[26] For those Parties reporting data only for the year 1996 no analysis of trends was made, as it was not clear whether the 1996 estimates were consistent with those provided in second national communications.

Figure 1. Percentage change in GHG emissions, 1990-1996



Note: For Japan, Romania and Spain, changes are for 1990 to 1995, 1989 to 1994, and 1990 to 1995, respectively, as 1996 estimates were not fully provided.

24. Greenhouse gas emissions (excluding land-use change and forestry) increased in 1996 compared to 1995 levels for all reporting Parties. The increase in emissions for the period 1995-1996 was larger than the average annual increase in emissions over the period 1990-1995. There was an increase in emissions over the period 1990-1996 (excluding land-use change and forestry) for all Annex II Parties (see figure 1), with the exception of Germany and the United Kingdom,[27] which reported a decline in emissions over the 1990-1996 period. Inclusion of the land-use change and forestry sector[28] does not alter the increasing trend in emissions, except for France and Norway for which emissions also decreased over the 1990-1996 period after

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[26] Australia, Austria, Belgium, Canada, Finland, France, Germany, Greece, Monaco, Netherlands, New Zealand, Norway, the United Kingdom and the United States of America. Where data are available, Japan, Romania and Spain have also been considered, using 1995 data for Japan and Spain, and 1994 data for Romania. For the analysis of emissions from 1995 to 1996, Hungary, Ireland and Slovakia have also been included as they provided data for these years.

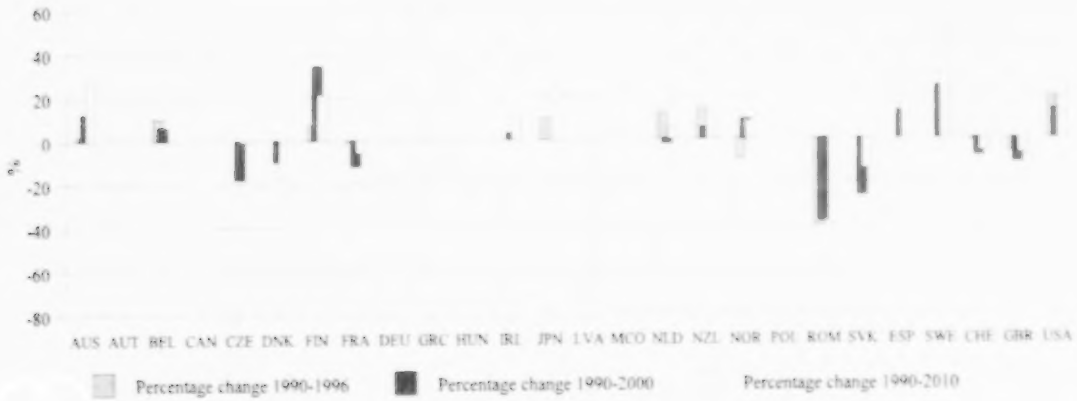
[27] For these Parties the decline in emissions was 10 and 5 per cent from 1990 to 1996, respectively, while from 1995 to 1996 emissions rose for both these Parties by 2 and 3 per cent, respectively.

[28] Emissions/removals from land-use change and forestry have been aggregated to emissions from the other sectors in accordance with the present IPCC Guidelines for National Greenhouse Gas Inventories. It should be noted that the way of aggregating estimates from the land-use change and forestry sector to the other sectors may change after completion of the methodological work by IPCC and the adoption of the corresponding conclusions by the SBSTA.

inclusion of land-use change and forestry removals.[29]

25. Projections for the year 2000, including the land-use change and forestry sector, indicate an increasing trend in GHG emissions as compared with base year levels for eight Parties, while another eight Parties projected a decrease (Czech Republic, Denmark, France, Netherlands, Romania, Slovakia, Switzerland and the United Kingdom) (see figure 2).

Figure 2. Percentage change in GHG emissions (including land-use change and forestry), 1990-1996 and projected percentage change for 2000 and 2010.

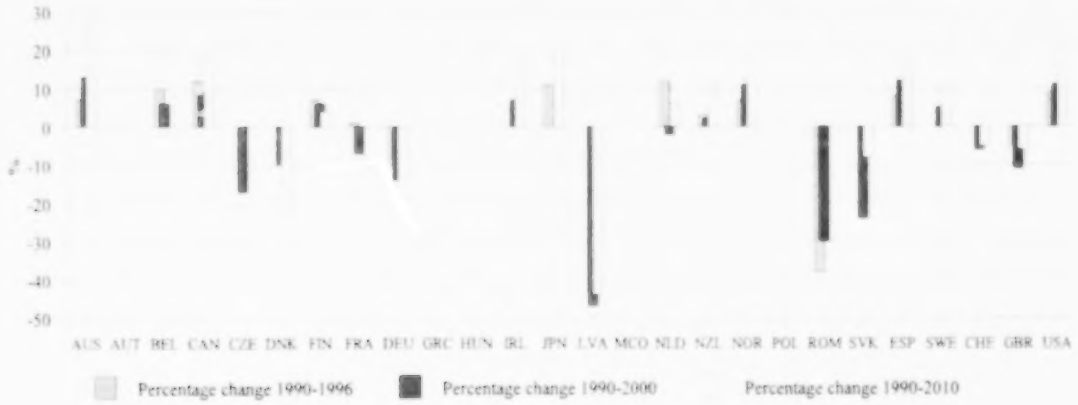


Note: Austria, Canada, Germany, Greece, Hungary, Monaco and Poland did not present projections in the land-use change and forestry category, and therefore are not included here.

26. Projections of GHG emissions, excluding the land-use change and forestry sector, exhibit similar results, although for some Parties the projected percentage increases or decreases differ substantially from projections including the land-use change and forestry sector, e.g. Ireland (see figure 3).

[29] For these Parties the decline in emissions from 1990 to 1996 including land-use change and forestry was 1 and 9 per cent, respectively.

Figure 3. Percentage change in GHG emissions (excluding land-use change and forestry), 1990-1996 and projected percentage change for 2000 and 2010



Note: Austria, Greece, Hungary, Monaco and Poland did not present projections for all three main GHG (CO_2, CH_4 and N_2O), and were therefore not included here. Belgium provided projections for all GHGs until 2005, and Japan for 2010 only. The Czech Republic and France projected aggregate GHG emissions to be at 1990 levels in 2010.

B. Trends by gas and sector

27. Trends in CO_2 emissions closely follow the increasing trend in GHG emissions, both for the period 1995-1996 and for 1990-1996.[30] CO_2 emissions from fuel combustion, which constitutes the most important source of CO_2 emissions for all Parties, increased for all Parties over the 1990-1996 period, except for Germany and the United Kingdom (see table 4).

28. CH_4 emissions dropped from 1990 to 1996 for all Parties except Canada, Greece, Norway, Spain[31] and the United States of America. Between 1995 and 1996 such emissions continued to decline or remained stable, with the exception of Canada and Hungary. The individual source categories displayed different trends to that of total CH_4 emissions from 1990 to 1996. Emissions from agriculture generally declined, except for those Parties reporting increasing total CH_4 emissions. Recent trends show a decline in agricultural emissions for all Parties except Ireland. For fugitive fuel emissions, there is an increasing trend, except for Norway. Emissions from the waste sector, although generally increasing, have remained stable or now show a decline for all Parties except for Australia, Slovakia and the United States of America.

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[30] As in the case of aggregate GHG emissions, Germany and the United Kingdom reported a decline in CO_2 emissions over the 1990-1996 period. Since 1995, CO_2 emissions have risen for both.

[31] Period 1990 to 1995.

Table 4. Percentage change in GHG emissions by gas, 1990-1996

	Decrease		Percentage change between + 1 and - 1 %	Increase	
	5 % or more	1 to 5 %		1 to 5 %	5 % or more
Aggregate GHG (including *land-use change and forestry*)	Germany, Norway Romania,[a] United Kingdom		France (-1)	Australia	Austria, Belgium, Canada, Japan,[b] Netherlands, New Zealand, United States of America
Aggregate GHG (excluding *land-use change and forestry*)	Germany, Romania[a]	United Kingdom	France (+1)	New Zealand	Australia, Austria, Belgium, Canada, Finland, Greece, Japan,[b] Monaco, Netherlands, Norway, Spain,[c] United States of America
CO_2	Germany, Romania[a]	United Kingdom		Austria, France	Australia, Belgium Canada, Finland, Greece, Japan, Monaco, Netherlands, New Zealand, Norway, Spain,[c] United States of America
CH_4	Belgium, Finland, France, Germany, Netherlands, Romania,[a] United Kingdom	Austria, Japan,[b] New Zealand	Australia (-1)	Greece, United States of America	Canada, Norway, Spain[c]
N_2O	Romania,[a] United Kingdom	France, Greece, Spain[c]	Finland (-1), Germany (+1), New Zealand (+1), Norway (0)	Australia, Japan[b]	Austria, Belgium, Canada, Netherlands, United States of America
HFCs, PFCs, SF_6	**Decrease**		**Increase**		
	50 % or more	**5 to 20 %**	**10 to 50 %**	**50 to 100 %**	**100 % or more**
	Australia, Norway	Canada, France, New Zealand	Germany, Netherlands, United Kingdom	Finland, Japan, United States of America	Belgium, Greece

[a] Changes are for 1990 to 1994.
[b] Changes are for 1990 to 1995, as no CH_4 and N_2O estimates were provided for 1996.
[c] Changes are for 1990 to 1995.

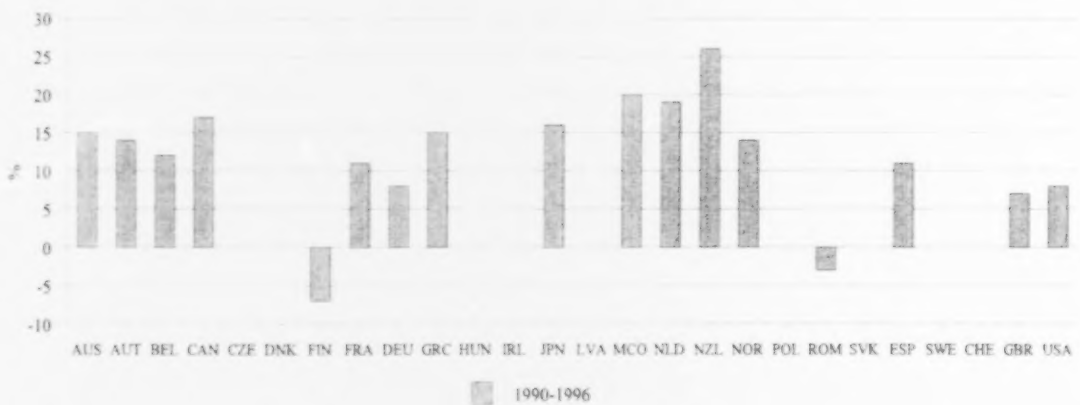
29. For N_2O no common pattern in trends is apparent over the period 1990-1996; N_2O emissions increased for approximately half of the reporting Parties. From 1995 onward, they increased for all reporting Parties, except for Australia, Austria, Ireland and New Zealand, where they decreased slightly or remained stable at 1995 levels. Emissions from agricultural sources of N_2O dropped or remained stable from 1990 to1996 for all but three Parties (Canada, Netherlands, the United States of America), as was the case for N_2O emissions from industrial processes (except Belgium, Canada, Germany, the United States of America). By contrast, N_2O emissions from fuel combustion, particularly from transport, increased for all Parties. However, N_2O emissions from transport in 1996 remained at 1995 levels for Austria, Belgium, Finland, Ireland, Norway and the United States of America.

30. HFC emissions increased sharply from 1990 to 1996, while PFC emissions declined for all Parties over the period 1990-1996, except for Japan and the United States of America. Emissions of SF_6 increased for all Parties except Canada and Norway. Information on these gases is rather uncertain, in particular for those Parties which provided the information in full mass of the gases without disaggregation by species, as the secretariat had to make certain assumptions as to the species of the gases in order to calculate CO_2 equivalents. Differences between actual and potential emissions can be large,[32] which has significant implications for aggregate GHG emissions.

C. Trends in the transport sector

31. Transport continues to be the fastest growing source of GHG emissions, accounting for 38 per cent of the overall increase in emissions for the period 1990-1996 of the 17 Parties considered, and is the second largest source of aggregate GHG emissions (figure 5). For countries with economies in transition the relative share of transport emissions was below 10 per cent, while for Annex II Parties the share of transport emissions ranged from 10 to 33 per cent. Over the period 1990-1996, emissions from transport increased for all Parties except Finland (-7 per cent). Since 1995, emissions from this sector have continued to increase, except for Finland, Hungary, Monaco and Slovakia, and for Germany, for which transport emissions have remained at 1995 levels. In Austria, France and New Zealand the increase in transport emissions from 1995 to 1996 was less than in previous years. Increases in emissions from transport of about 5 per cent from 1995 to 1996 were reported by Ireland, the Netherlands and Norway (see figure 4).

Figure 4. Percentage change in transport emissions, 1990-1996



Note: For Japan, Romania and Spain, changes are for 1990 to 1995, 1989 to 1994, and 1990 to 1995, respectively, as 1996 estimates were not fully provided.

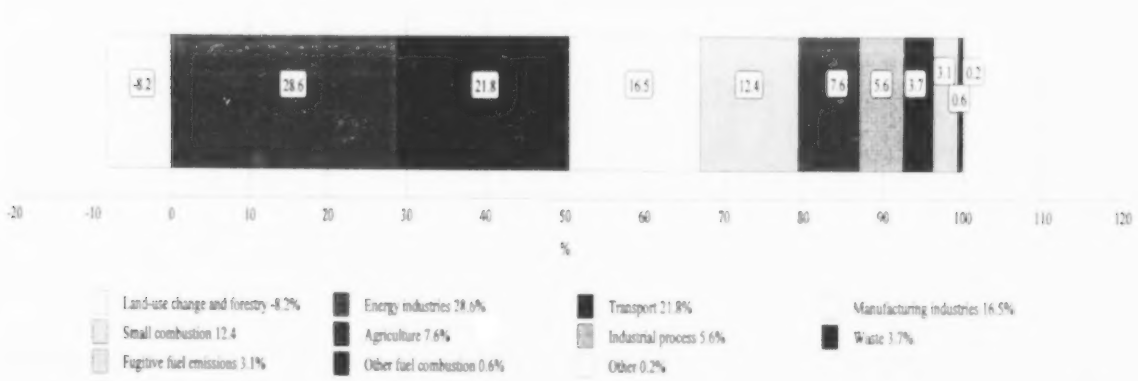
[32] Examples of the ratio of potential to actual emissions based on estimates provided in second national communications are given in document FCCC/SBSTA/1998/7, table 25.

D. Major sources of emissions

32. In 1996, CO_2 accounted for 81 per cent of GHG emissions, expressed in CO_2 equivalent (excluding land-use change and forestry). CH_4 and N_2O represented 10 and 6 per cent of total emissions, respectively, while emissions of HFCs, PFCs and SF_6 taken together accounted for a share of 2.1 per cent. However, the share of HFCs, PFCs and SF_6 could be overestimated as actual emissions of these gases were not provided by all Parties. The relative share of each gas did not change significantly from 1990 to 1996, with the exception of that of HFCs, PFCs and SF_6. CO_2 was the most important GHG for all Parties in 1996, except for New Zealand, for which CH_4 was the most significant. HFCs, PFCs and SF_6 had an important share for Greece, Japan, the Netherlands and Norway.[33]

33. The fossil fuel combustion sector as a whole accounted for 80 per cent of all GHG emissions, and, with the inclusion of fugitive fuel emissions, the whole energy sector accounted for 83 per cent of the emissions. For 1996, the energy industries were the largest single source of GHG emissions for the Parties considered, accounting for approximately 29 per cent of all GHG, followed by transport, which was responsible for 22 per cent of the emissions. Inclusion of the land-use change and forestry sector, which constituted a net sink for the Parties, reduces aggregate emissions by 8 per cent. No significant change took place in the distribution of the major sources of emissions in 1996 compared with 1990. It should be recognized that the shares of the single source categories given here may not be representative of all Annex I Parties as a group, as they do not take into account some Parties with economies in transition such as the Russian Federation and the Ukraine, which contribute significantly to the aggregate Annex I Party emissions (see figure 5).

Figure 5. Share of aggregate GHG emissions by major sources, 1996

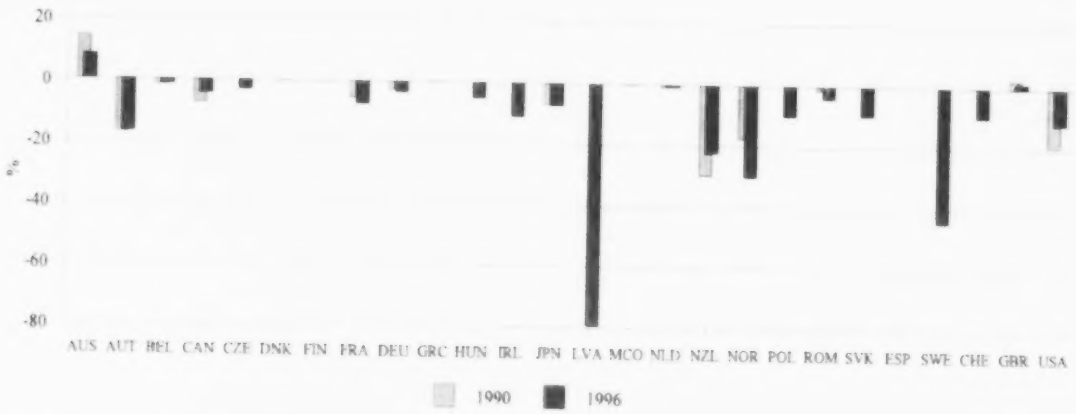


[33] For these four Parties the relative share of HFCs, PFCs and SF_6 was 3.6, 7.5, 4.5 and 3.5 per cent of aggregate GHG emissions, respectively.

E. Land-use change and forestry

34. The land-use change and forestry sector constituted a net sink for all Parties except Australia and the United Kingdom, and removals accounted for about 8 per cent of aggregate GHG emissions for the Parties considered. The *changes in forest and other woody biomass stocks* was the most important subcategory reported, constituting a sink for all Parties. Net CO_2 removals were equivalent to more than 10 per cent of aggregate GHG emissions for seven Parties (Austria, Ireland, Latvia, New Zealand, Norway, Sweden and the United States of America), reducing aggregate emissions correspondingly when including estimates from this sector. The size of the sinks increased over the period 1990-1996 for all Parties except Canada, New Zealand and the United States of America. Since 1995 all Parties except Hungary reported an increase or stabilization of CO_2 removals from land-use change and forestry (see figure 6).

Figure 6. Share of net CO_2 removals or emissions from land-use change and forestry as a percentage of aggregate GHG emissions, 1990 and 1996



Note: For Finland, Greece, Monaco and Spain, estimates for land-use change and forestry were not available. In the case of Denmark, the share of land-use change and forestry was close to zero. For Japan and Romania, estimates given here are for 1995 and 1994, respectively.

F. International bunkers

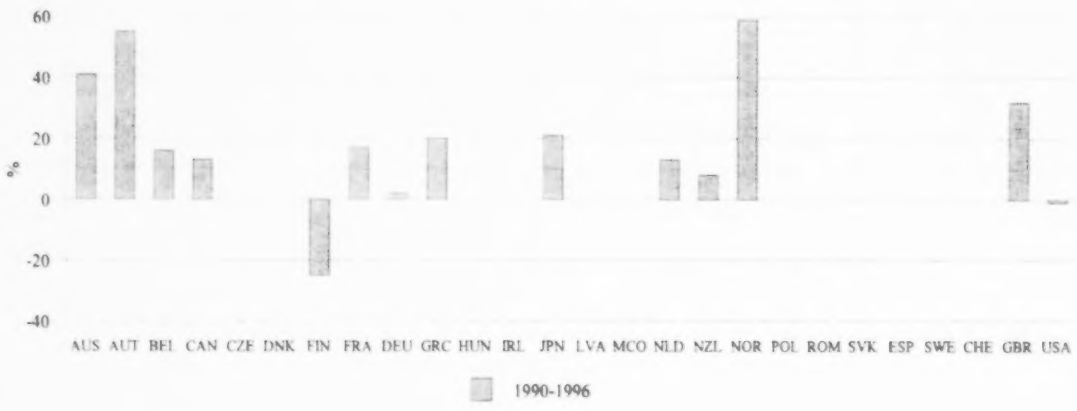
35. Greenhouse gas emissions from international bunker fuels, although not accounted for in national GHG emissions, were in general equivalent to between 1 and 10 per cent of Parties' aggregate 1996 GHG emissions, and between 3 and 25 per cent of aggregate transport emissions. For Belgium, Denmark, Greece, the Netherlands and Norway, bunker emissions constituted a significantly higher share of emissions than for the rest of the Parties (see box 5).

Box 5. Share of bunkers in aggregate GHG and transport emissions, 1996

	Percentage of aggregate 1996 GHG emissions	Percentage of aggregate 1996 transport emissions
Australia	2.0	12.8
Austria	1.7	8.5
Belgium	12.0	79.8
Canada	0.9	3.1
Czech Republic	0.3	4.4
Denmark	7.6	58.3
Finland	3.1	20.7
France	3.2	13.2
Germany	1.8	11.1
Greece	11.1	71.9
Hungary	1.1	12.6
Ireland	2.7	23.8
Japan (1995)	2.8	15.2
Latvia		
Monaco		
Netherlands	18.8	127.5
New Zealand	3.5	23.1
Norway	56.0	207.8
Poland	0.5	7.4
Romania		
Slovakia		
Spain		
Sweden	6.8	24.0
Switzerland	4.6	16.1
United Kingdom	4.0	22.8
United States of America	1.3	4.9

36. Emissions from international bunkers increased for all Parties except Finland and the United States of America over the period 1990-1996, in some cases up to more than 50 per cent over 1990 levels (Austria, Norway). Data for the period 1995-1996 shows a sharp change in these emissions for some Parties: an increase for Finland, and a decline for Greece, Japan, New Zealand and the United States of America. For Germany bunker emissions remained at 1995 levels (see figure 7).

Figure 7. Percentage change in aggregate bunker emissions, 1990-1996



Annex

STATUS OF INFORMATION REPORTED BY PARTIES IN ANNUAL INVENTORY SUBMISSIONS, 1996

Party	Hardcopy (H) Eletronic (E)	Period	Reporting		Use of 1996 IPCC tables			Use of other format[c]	IPCC Reference approach, worksheet 1-1
			HFCs, PFCs, SF_6[a]	Precursors & SO_2	summary	sectoral	overview		
Australia	E, H	1990-1996	X (no HFCs)	X	X	X[b]	X		
Austria	H	1990-1996	X	X				X	(X)[d]
Belgium	E, H	1990-1996	X	X	X (1995 & '96)	X (1995 & '96)			
Canada	H	1990-1996	X	X (1995 only)	X	X	X (96)		X (1996 only)
Czech Republic	E	1996	X	X	X	X			value only
Denmark	E, H	1996	X	X	X	X			
Finland	H	1990	X				X	X	X
France	E	1990-1996	X	X	X	X[b]			
Germany	E, H	1990-1996	X	X	X				X (1990-94)
Greece	H	1990-1996	X (no SF_6)	X	X	X			X
Hungary	E	1991-1996		X (no SO_2)				X	X
Ireland	H	1995-1996		X (1995 only)				X	
Japan	E	1990-1996	X	X	X	X			value only
Latvia	H	1996		X				X	
Monaco	E, H	1990-1996		X				X	
Netherlands	H	1990-1996	X	X				X	
New Zealand	E, H	1990-1996	X	X	X	X	X		X
Norway	E, H	1990-1996	X	X	X	X (no LUCF)	X		(X)[d]
Poland	H	1996	X (no SF_6)	X (no SO_2)	X				
Romania	E, H	1989-1994		X				X[c]	
Slovakia	H	1995, 1996	X (PFCs only)	X				X[c]	X (incomplete)
Spain	H	1990-1995		X				X	
Sweden	E, H	1996		X (no SO_2)			X	X	
Switzerland	E, H	1996	X	X		X	X	X	(X)[d]
United Kingdom	E, H	1990-1996	X	X	X	X	X		X
United States of America	E, H	1990-1996	X	X	X (1996 only)	X[b] (1996 only)	X	X (for 1990-1995)	X (in MMTCE)

Note: **LUCF** = land-use change and forestry **MMTCE** = million metric tons of carbon equivalent

[a] For further details on the reporting of HFCs, PFCs and SF_6 see table 1. An "X" in this column does not give any indication as to the reporting of actual or potential emissions, or disaggregated reporting by gas species.

[b] Sectoral report table for land-use change and forestry has been modified.

[c] "Other formats" refer to tables similar to the 1996 IPCC summary/sectoral tables, such as summary tables from the previous version of the IPCC Guidelines, tables using the IPCC categories but structured differently (e.g. by trends of individual gases), or tables providing specific source categories at a more disaggregated level than required in the IPCC summary table.

[d] Austria, Norway and Switzerland also provided a reference approach, but not as part of their annual inventory submission.

[e] It should be noted that the SBSTA at its fourth session decided that Parties with economies in transition are allowed to phase in the Revised 1996 Guidelines for the inventories due in 1999.

(continued)

STATUS OF INFORMATION REPORTED BY PARTIES IN ANNUAL INVENTORY SUBMISSIONS, 1996

LUCF worksheets or equivalent documentation	Other 1996 IPCC worksheets	IPCC standard data tables	Indication of methods[f]	Source of activity data (AD) & emission factors (EF) referenced	Indication of uncertainty[g]	Use of Notation keys (NE, NO, IE)[h]	CO_2 equivalent estimates (Gg)	Party
X		X (1996)	X	(X)	X	X	X	Australia
			(X)	For energy (AD) only			X	Austria
			(X)	For energy			X	Belgium
			X	X	(for LUCF only)			Canada
								Czech Republic
								Denmark
			X	X	X	Partially	X	Finland
			X	For CO_2 energy only			X	France
					X	X	X	Germany
			X	X	X		X	Greece
X			(X)	For energy & agriculture		Partially		Hungary
								Ireland
								Japan
							X	Latvia
n.a			(X)	For EF				Monaco
			X	X	X		X	Netherlands
X	X		X	X	X	X		New Zealand
	(X)[i]		X	X	X	X	X	Norway
								Poland
			(X)	(X)			X	Romania
Tables similar to standard data tables		X (not all sectors /gases)	(X)	X				Slovakia
								Spain
Standard data tables		X (not all sectors /gases)		For AD		Partially		Sweden
X			(X)	X	X			Switzerland
Standard data tables	(X)[i]	X	X	X	X	X		United Kingdom
			X	X	X	X	(in MMTCE)	United States of America

[f] An "X" in this column indicates that information on methodologies was provided, while "(X)" indicates that methodologies were only briefly commented on or referenced, or that information on methodologies was not given for all gases and / or sectors.

[g] This column refers to information which is provided in addition to the 1996 IPCC overview table.

[h] Notation keys to be used in IPCC summary and sectoral tables. NO = not occurring, NE = not estimated, IE = estimated but included elsewhere.

[i] Norway and the United Kingdom also provided worksheets, but not as part of their annual inventory submission.

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